



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3561

May 28, 2010

Via U.S. Mail

Mr. Christopher J. Pappas, Chief Executive Officer
Luby's, Inc.
13111 Northwest Freeway, Suite 600
Houston, Texas 77040

Re: Luby's, Inc.
Form 10-K for the fiscal year ended August 26, 2009
Filed November 9, 2009
File No. 001-08308

Dear Mr. Pappas:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief