

Mail Stop 3561

March 10, 2010

Marguerite N. Duffy
Chief Financial Officer
Ruby Tuesday, Inc.
150 West Church Avenue
Maryville, Tennessee 37801

**Re: Ruby Tuesday, Inc.
File No. 001-12454
Form 10-K: For the fiscal year ended June 2, 2009
Form 10-Q: For the quarterly period ended September 1, 2009
Form 10-Q: For the quarterly period ended December 1, 2009
Definitive Proxy Statement on Schedule 14A filed August 19, 2009**

Dear Ms. Duffy:

We have completed our review of your Form 10-K and the related filings and have no further comments at this time.

Sincerely,

Lyn Shenk
Branch Chief