



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

November 12, 2009

Mr. Charles R. Morrison
President and Chief Executive Officer
Pizza Inn, Inc.
The Colony, Texas 75056

**Re: Pizza Inn, Inc.
Item 4.01 Form 8-K
Filed October 8, 2009
File No. 0-12919**

Dear Mr. Morrison:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows
Staff Accountant