



DIVISION OF
CORPORATION FINANCE

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

September 8, 2010

Mr. Thomas W. Itin
Chief Executive Officer
LBO Capital Corp.
3509 Auburn Rd., Suite 200
Auburn Hills, MI 48326-3318

**Re: LBO Capital Corp.
Form 10-K for the Fiscal Year Ended December 31, 2008
File No. 033-19107**

Dear Mr. Itin:

We issued oral comments to you on the above captioned filing on July 19, 2010. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by September 21, 2010 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by September 21, 2010, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

You may contact John Archfield at (202) 551-3315 or Ryan Milne at (202) 551-3688 if you have any questions.

Sincerely,

John Reynolds
Assistant Director