



DIVISION OF
CORPORATION FINANCE

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

December 2, 2010

Mr. Robert J. Ready
Chairman of the Board and Chief Executive Officer
LSI Industries Inc.
10000 Alliance Road
Cincinnati, Ohio 45242

Re: LSI Industries Inc.
Form 10-K for Fiscal Year Ended June 30, 2010
Filed September 8, 2010
Definitive Proxy Statement
Filed October 1, 2010
File No. 000-13375

Dear Mr. Ready:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Robert Bartelmes for
Larry Spigel
Assistant Director