



DIVISION OF  
CORPORATION FINANCE

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

September 11, 2019

James A. Clark  
Chief Executive Officer  
LSI Industries Inc.  
10000 Alliance Road  
Cincinnati, Ohio 45242

**Re: LSI Industries Inc.**  
**Registration Statement on Form S-3**  
**Filed September 6, 2019**  
**File No. 333-233660**

Dear Mr. Clark:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Gregory Dundas, Attorney Adviser, at (202) 551-3436 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Telecommunications

cc: F. Mark Reuter, Esq.