



DIVISION OF
CORPORATION FINANCE

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

September 15, 2022

Thomas Caneris
Executive Vice President, Human Resources and General Counsel
LSI Industries Inc
10000 Alliance Road
Cincinnati, Ohio 45242

Re: LSI Industries Inc.
Registration Statement on Form S-3
Filed September 9, 2022
File No. 333-267377

Dear Mr. Caneris:

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 Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Mark Reuter