

September 16, 2008

Mail Stop 6010

Mr. Enrico Cavatorta
Chief Financial Officer
Luxottica Group S.p.A.
Via Cantu 2
Milan 20123, Italy

**Re: Luxottica Group S.p.A.
Annual Report on Form 20-F
Filed June 26, 2008
File No. 001-10421**

Dear Mr. Cavatorta:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Tim Buchmiller
Senior Attorney