



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3030

August 20, 2010

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

Re: Luxottica Group S.p.A
Form 20-F for the Fiscal Year Ended December 31, 2009
Filed April 29, 2010
File No. 001-10421

Dear Mr. Cavatorta:

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

Sincerely,

Jeffrey Jaramillo
Accounting Branch Chief