

Mail Stop 3561

July 16, 2009

Via Fax & U.S. Mail

Phillip K. Marshall
Chief Financial Officer
Rick's Cabaret International, Inc
10959 Cutten Rd
Houston, TX 77066

**Re: Rick's Cabaret International, Inc.
Form 10-KSB for the fiscal year ended September 30, 2008
Filed December 29, 2008
Form 10-Q for the quarter ended March 31, 2009
Filed May 12, 2009
File No. 001-13992**

Dear Mr. Marshall:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Joseph A. Foti
Senior Assistant Chief Accountant