



NYSE Euronext



11005464

February 3, 2011

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Luby's, Inc., Common Stock Purchase Rights, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on February 2, 2011.

Sincerely,

Received SEC
FEB 03 2011
WASHINGTON DC 20549

Edwin Mecabe
Managing Director
Corporate Actions and Market Watch

20 Broad Street, 17th Floor
New York, NY 10005
T +1 212 656 5026
F +1 212 656 5893
emecabe@nyx.com

CERTNYS
001-08308