



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

May 28, 2010

Via U.S. Mail

Mr. Christopher J. Pappas, Chief Executive Officer  
Luby's, Inc.  
13111 Northwest Freeway, Suite 600  
Houston, Texas 77040

**Re: Luby's, Inc.**  
**Form 10-K for the fiscal year ended August 26, 2009**  
**Filed November 9, 2009**  
**File No. 001-08308**

Dear Mr. Pappas:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief