



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

December 15, 2016

Sue Briley
Chief Financial Officer
Ruby Tuesday, Inc.
150 West Church Avenue,
Maryville, Tennessee 37801

**Re: Ruby Tuesday, Inc.
Form 10-K for Fiscal Year Ended May 31, 2016
Filed August 15, 2016
File No. 001-12454**

Dear Ms. Briley:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk
Branch Chief
Office of Transportation and Leisure