

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-0405

Mail Stop 3561

November 12, 2009

Mr. Charles R. Morrison President and Chief Executive Officer Pizza Inn, Inc. The Colony, Texas 75056

Re: Pizza Inn, Inc.

Item 4.01 Form 8-K Filed October 8, 2009 File No. 0-12919

Dear Mr. Morrison:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows Staff Accountant