

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

December 2, 2010

Mr. Robert J. Ready Chairman of the Board and Chief Executive Officer LSI Industries Inc. 10000 Alliance Road Cincinnati, Ohio 45242

Re: LSI Industries Inc.

Form 10-K for Fiscal Year Ended June 30, 2010

Filed September 8, 2010 Definitive Proxy Statement Filed October 1, 2010 File No. 000-13375

Dear Mr. Ready:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Robert Bartelmes for Larry Spirgel Assistant Director