Mail Stop 3561

July 16, 2009

Via Fax & U.S. Mail

Phillip K. Marshall Chief Financial Officer Rick's Cabaret International, Inc 10959 Cutten Rd Houston, TX 77066

> Re: Rick's Cabaret International, Inc. Form 10-KSB for the fiscal year ended September 30, 2008 Filed December 29, 2008 Form 10-Q for the quarter ended March 31, 2009 Filed May 12, 2009 File No. 001-13992

Dear Mr. Marshall:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Joseph A. Foti Senior Assistant Chief Accountant