



DIVISION OF  
CORPORATION FINANCE

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

February 22, 2011

Via Fax & U.S. Mail

Mr. Eric S. Langan  
President and Chief Executive Officer  
Rick's Cabaret International, Inc.  
10959 Cutten Road  
Houston, Texas 77066

**Re: Rick's Cabaret International, Inc.**  
**Form 10-K for the year ended September 30, 2010**  
**Filed December 14, 2010**  
**File No. 1-13992**

Dear Mr. Langan:

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

Sincerely,

Linda Cvrkel  
Branch Chief