



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

September 20, 2010

J.F. Hughes  
Chief Executive Officer  
TSR, Inc.  
400 Oser Avenue  
Hauppauge, NY 11788

Re: TSR, Inc.  
Preliminary Revised Proxy Statement on Schedule 14A  
Filed September 14, 2010  
File No. 000-08656

Dear Mr. Hughes:

We have completed our review of your filing and have no further comments at this time on the specific issues raised.

Sincerely,

Maryse Mills-Apenteng  
Special Counsel