



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

DIVISION OF  
CORPORATION FINANCE

February 17, 2011

Charles R. Morrison  
Chief Executive Officer  
Pizza Inn, Inc.  
3551 Plano Parkway  
The Colony, Texas 75056

**Re: Pizza Inn, Inc.**  
**Form 10-K for Fiscal Year Ended June 27, 2010**  
**Filed September 16, 2010**  
**File No. 0-12919**

Dear Mr. Morrison:

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

Sincerely,

/s/ William H. Thompson

William Thompson  
Accounting Branch Chief