



DIVISION OF
CORPORATION FINANCE

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

September 17, 2025

James Clark
Chief Executive Officer
LSI INDUSTRIES INC
10000 Alliance Road
Cincinnati, Ohio 45242

Re: LSI INDUSTRIES INC
Registration Statement on Form S-3
Filed on September 12, 2025
File No. 333-290202

Dear James Clark:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Sarah Sidwell at 202-551-4733 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Mark Reuter