



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 3561

October 28, 2008

Paul A. Motenko
Vice President and Secretary
BJ's Restaurants, Inc.
7755 Center Avenue
Suite 300
Huntington Beach, California 92647

Re: BJ's Restaurants, Inc.
Form 10-K for the fiscal year ended January 1, 2008
Filed March 17, 2008
Definitive Proxy Statement on Schedule 14A
Filed April 22, 2008
File No. 000-21423

Dear Mr. Motenko:

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

Regards,

Susan Block
Attorney-Advisor