

Mail Stop 3561

September 24, 2009

Via Fax & U.S. Mail

Mr. James G. Gilbertson, Chief Financial Officer  
Granite City Food & Brewery Ltd.  
5402 Parkdale Drive, Suite 101  
Minneapolis, Minnesota 55416

**Re: Granite City Food & Brewery Ltd.  
Form 10-K for the fiscal year ended December 30, 2008  
Filed March 19, 2009  
File No. 000-29643**

Dear Mr. Gilbertson:

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

Sincerely,

Linda Cvrkel  
Branch Chief