



DIVISION OF
CORPORATION FINANCE

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

July 22, 2010

Daniel E. Pittard
President and Chief Executive Officer
Rubio's Restaurants, Inc.
1902 Wright Place, Suite 300
Carlsbad, CA 92008

**Re: Rubio's Restaurants, Inc.
Amended Preliminary Proxy on Schedule 14A
Filed July 13, 2010
File No. 000-26125**

**Amendment No. 3 to Schedule 13E-3
Filed July 21, 2010
File No. 005-57387**

Dear Mr. Pittard:

We have completed our review of the above-mentioned filings and have no further comments at this time.

Sincerely,

Max A. Webb
Assistant Director

cc: Via facsimile (858) 638-5014
Larry W. Nishnick, Esq.
DLA Piper LLP