

Mail Stop 3561

June 13, 2008

Via Fax & U.S. Mail

Mr. Kevin F. McNamara  
Chief Financial Officer  
2187 Atlantic Street  
Stamford, Connecticut 06902

**Re: Centerplate, Inc.  
Form 10-K for the year ended January 1, 2008  
Filed March 17, 2008  
File No. 001-31904**

Dear Mr. McNamara:

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

Sincerely,

Linda Cvrkel  
Branch Chief