



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

December 8, 2008

Douglas Schmick  
Chief Executive Officer  
McCormick & Schmick's Seafood Restaurants, Inc.  
720 SW Washington Street, Suite 550  
Portland, OR 97205

**Re: McCormick & Schmick's Seafood Restaurants, Inc.  
Form 10-K  
Filed March 10, 2008  
File No. 000-50845**

Dear Mr. Schimck:

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

Regards,

Max Webb  
Assistant Director