



DIVISION OF  
CORPORATION FINANCE

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

October 18, 2010

Via Mail and Fax

Michelle M. Lantow  
Chief Financial Officer  
McCormick & Schmick's Seafood Restaurants, Inc.  
1414 NW Northrup, Suite 700  
Portland, OR 97209

**Re: McCormick & Schmick's Seafood Restaurants, Inc.  
Form 10-K for Fiscal Year Ended December 26, 2009  
Filed March 8, 2010  
File No. 000-50845**

Dear Ms. Lantow:

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

Sincerely,

Lyn Shenk  
Branch Chief