



DIVISION OF  
CORPORATION FINANCE

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

December 7, 2011

**Via E-Mail**

Marcus J. Williams, Esq.  
Davis Wright Tremaine LLP  
1201 Third Avenue  
Suite 2200  
Seattle, WA 98101

**Re: McCormick & Schmick's Seafood Restaurants, Inc.  
Amended Schedule 14D-9 filed December 6, 2011  
SEC File No. 005-79958**

Dear Mr. Williams:

We have limited our review of the filing to those issues we have addressed in our comments.

**Amended Schedule 14D-9**

**Certain Company Projections**

1. We reissue prior comment 3. Please provide the additional disclosure pursuant to Rule 100(a) of Regulation G.

Please direct any questions to me at (202) 551-3619. You may also contact me via facsimile at (202) 772-9203. Please send all correspondence to us at the following ZIP code: 20549-3628.

Sincerely,

/s/ Daniel F. Duchovny  
Daniel F. Duchovny  
Special Counsel  
Office of Mergers and Acquisitions