



DIVISION OF
CORPORATION FINANCE

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

February 8, 2011

Via Mail and Fax

Richard P. Dutkiewicz
Executive Vice President and Chief Financial Officer
Real Mex Restaurants, Inc.
5660 Katella Avenue, Suite 100
Cypress, CA 90630

Re: Real Mex Restaurants, Inc.
Form 10-K for Fiscal Year Ended December 27, 2009
Filed March 22, 2010
File No. 333-116310

Dear Mr. Dutkiewicz:

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