

Mail Stop 3561

June 6, 2007

Via Fax & U.S. Mail

Mr. Craig S. Miller, Chief Executive Officer  
Ruth's Chris Steak House, Inc.  
500 International Parkway, Suite 100  
Heathrow, Florida 32746

**Re: Ruth's Chris Steak House, Inc.**  
**Form 10-K for the year ended December 31, 2006**  
**Filed March 16, 2007**  
**File No. 000-51485**

Dear Mr. Miller:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief