

Mail Stop 3561

June 30, 2009

Via Fax & U.S. Mail

Mr. Robert M. Vincent
Chief Financial Officer
500 International Parkway, Suite 100
Heathrow, Florida 32746

**Re: Ruth's Hospitality Group, Inc.
Form 10-K for the year ended December 28, 2008
Filed March 13, 2009
File No. 000-51485**

Dear Mr. Vincent:

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

Sincerely,

Linda Cvrkel
Branch Chief

VIA FACSIMILE
(407) 333-7442