



DIVISION OF
CORPORATION FINANCE

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

June 21, 2012

Via E-mail

Mark S. Mednansky
Chief Executive Officer
Del Frisco's Restaurant Group, LLC
930 S. Kimball Ave., Suite 100
Southlake, TX 76092

**Re: Del Frisco's Restaurant Group, LLC
Amendment No. 3 to
Registration Statement on Form S-1
Filed June 11, 2012
File No. 333-179141**

Dear Mr. Mednansky:

We have reviewed your responses to the comments in our letter dated June 4, 2012 and have the following additional comments. All page numbers below correspond to the marked version of your filing.

General

1. We note your response to our prior comment 2. We note the reference to "high AUV" on page 46. Please remove or advise.

Capitalization, page 39

Consolidated Balance Sheets, page F-3

2. We note your response to our prior comment number 6 in which you indicate that once the offering proceeds are determinable, you will account for the \$3.0 million one-time payment to Loan Star Fund as a reduction to your cash balance in the pro forma balance sheet. As we believe this payment is analogous to a dividend since it is being made to your principal stockholder, please revise to also reflect such payment as a reduction to retained earnings in the pro forma balance sheet. The pro forma balance sheet presented on page F-3 of your financial statements should be similarly revised. Note 14 to your financial statements should also be

revised to explain the nature of the pro forma presentation for this one time termination payment being paid to Lone Star. Refer to the guidance in SAB Topic 1:B:3.

Note (2) Summary of Significant Accounting Policies

Segment Reporting, page F-13

3. We note from your response to our previous comment 8 that you continue to believe it is appropriate to report the operations of your Del Frisco's, and Sullivan's reporting units on an aggregated basis due to their similar economic characteristics as defined in ASC 280-10-50-11. We further note that you believe these operations are economically similar because Del Frisco's and Sullivan's have similar gross margins for the various periods presented in your financial statements. However, after further consideration of the information that you provided in response to our prior comment, it is unclear to us that the economic characteristics of your Del Frisco's and Sullivan's reporting units are sufficiently similar to provide for aggregation of these operations into a single reporting segment. In this regard, we continue to have concern that the primary operating performance measure used by the Company's CODM in assessing operating performance and allocating resources is not gross profit but rather store level EBITDA both prior to and after consideration of pre-opening costs, since this appears to be the primary operating performance measure reflected in your reports. Furthermore, after reviewing the detailed restaurant-level EBITDA information provided, it does not appear that the economic characteristics of your Del Frisco's and Sullivan's operations are sufficiently economically similar for aggregation pursuant to ASC 280-10-50-11 since the restaurant level EBITDA margins for these concepts vary significantly from each other during all of the periods presented in the Company's financial statements.

While your response indicates that these differences are the result of the average sales volume differences per concept (i.e., the average sales volume at Del Frisco's is higher), it appears these volume differences may be due largely to the economic differences that exist between the two concepts in that Del Frisco's targets a more premium customer and has a higher average check of approximately \$100 versus the \$59 average check for Sullivan's. Although restaurant-level EBITDA margins experience increased variation as a result of the average sales volume differences per concept, it appears disaggregated financial information detailing the significant differential in restaurant-level EBITDA between your concepts provides an investor with meaningful information that affords an analysis of the relative contribution to operating profits. If you continue to believe these operations are economically similar, please explain in detail the facts or circumstances responsible for the higher volume of sales at your Del Frisco's operations than at your Sullivan's operations. Your response should

quantify how much of the volume difference is due to a higher average check per customer versus the number of customers served by each concept.

4. Furthermore, although you indicate that the variable cost structure of each of these operations is very similar, we note that the "other operating costs" associated with each of the concepts vary significantly from each other on a rather significant basis. If you continue to believe that your Del Frisco's and Sullivan's operations meet the criteria for aggregation, please tell us the nature and amounts of the costs comprising "other operating costs" for each of these concepts and explain in further detail why these amounts are significantly higher as a percentage of sales for your Sullivan's operations. Absent a response that satisfactorily addresses the above concerns, we continue to believe that your Del Frisco's and Sullivan's operating segments should be presented as separate reporting segments in your consolidated financial statements.

Note (10) Litigation, page F-23

5. We note your response to our prior comment number 9. Please note that we are still evaluating the Company's accounting treatment for the matters described in our prior comment and may have further comment with respect to your response.

Other

6. We note your response to previous comment number 11. When the information becomes available, please disclose the number and expected terms of the options that the company plans to issue in connection with its planned public offering.
7. Please provide a currently dated consent from the independent registered public accountants in any future amendments to the registration statement.

You may contact Effie Simpson at (202) 551-3346 or Linda Cvrkel at (202) 551-3813 if you have questions regarding comments on the financial statements and related matters. Please contact John Dana Brown at (202) 551-3859 or the undersigned at (202) 551-3642 with any other questions.

Sincerely,

/s/ Linda Cvrkel for

Loan Lauren P. Nguyen
Special Counsel

cc: Peter W. Wardle
Gibson, Dunn & Crutcher LLP