

Mail Stop 3561

March 1, 2010

Ronald L. Blake  
President and Chief Executive Officer  
Rewards Network Inc.  
Two North Riverside Plaza, Suite 950  
Chicago, Illinois 60606

**Re: Rewards Network Inc.  
Forms 10-K and 10-K/A for the  
Fiscal Year Ended December 31, 2008  
Filed March 12, 2009, April 29, 2009 and February 26, 2010  
File No. 001-13806**

Dear Mr. Blake:

We have completed our review of the above referenced filings and we have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director