

Mail Stop 3561

April 17, 2008

Via Fax & U.S. Mail

Mr. Ronald M. DiNella
Chief Financial Officer
325 North LaSalle Street, Suite 500
Chicago, Illinois 60610

**Re: Mortons' Restaurant Group
 Form 10-K for the year ended December 30, 2007
 Filed March 3, 2008
 File No. 001-12692**

Dear Mr. DiNella:

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