

Mail Stop 3561

August 16, 2007

Via Fax & U.S. Mail

Wayne Lipschitz  
Chief Financial Officer  
Grill Concepts, Inc.  
11661 San Vicente Blvd., Suite 404  
Los Angeles, CA 90049

**Re: Grill Concepts, Inc.**  
**Form 10-K for the year ended December 31, 2006**  
**Filed March 30, 2007**  
**Form 8-K dated July 2, 2007**  
**Filed July 6, 2007**  
**File No. 000-23326**

Dear Mr. Lipschitz:

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

Sincerely,

Joseph A. Foti  
Senior Assistant Chief Accountant