

Mail Stop 3561

November 13, 2009

Via Fax & U.S. Mail

Mr. Rick H. Liem
Chief Financial Officer
1510 West Loop South
Houston, Texas 77027

**Re: Landry's Restaurants, Inc.
Form 10-K for the year ended December 31, 2008
Filed March 16, 2009
File No. 001-15531**

Dear Mr. Liem:

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
(713) 386-7711