



DIVISION OF  
CORPORATION FINANCE

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

August 11, 2010

**VIA U.S. MAIL**

Tilman J. Fertitta  
Chairman, Chief Executive Officer, and President  
Landry's Restaurants, Inc.  
1510 West Loop South  
Houston, TX 77027

**Re: Landry's Restaurants, Inc.  
Amendment No. 2 to Schedule 13E-3 by Landry's Restaurants, Inc., Fertitta  
Group, Inc., Fertitta Merger Co., and Tilman J. Fertitta  
File No. 005-42475  
Filed July 30, 2010**

**Amended Preliminary Proxy Statement on Schedule 14A  
Filed July 30, 2010  
File No. 001-15531**

Dear Mr. Fertitta:

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

Regards,

Max A. Webb  
Assistant Director