



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

September 10, 2007

Mr. Peter L. Harris
President and Chief Executive Officer
West Marine, Inc.
500 Westridge Drive
Watsonville, CA 95076-4100

**Re: West Marine, Inc.
Form 10-K for the Fiscal Year Ended December 30, 2006
Filed March 27, 2007
File No. 0-22512**

Dear Mr. Harris:

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

Sincerely,

William Choi
Branch Chief