

Mail Stop 3561

March 17, 2009

Geoffrey A. Eisenberg  
Chief Executive Officer  
West Marine, Inc.  
500 Westridge Drive  
Watsonville, CA 95076-4100

**Re: West Marine, Inc.  
Form 10-K for Fiscal Year Ended December 29, 2007  
Filed April 4, 2008  
File No. 0-22512**

Dear Mr. Eisenberg:

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

Sincerely,

H. Christopher Owings  
Assistant Director