



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

August 27, 2009

Mr. Thomas R. Moran
Senior Vice President and Chief Financial Officer
West Marine, Inc.
500 Westridge Drive
Watsonville, California 95076

**Re: West Marine, Inc.
Item 4.01 Form 8-K
Filed August 17, 2009
File No. 0-22512**

Dear Mr. Moran:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows
Staff Accountant