



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

Mail Stop 3561

September 14, 2009

Via Facsimile and U.S. Mail

Mr. Jose I. Ortega
Chief Financial Officer
BENIHANA INC.
8685 Northwest 53rd Terrace
Miami, Florida 33166

**Re: Benihana Inc.
Form 10-K for the year ended March 29, 2009
File No. 0-26396**

Dear Mr. Ortega:

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

Sincerely,

David R. Humphrey
Branch Chief