



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 3561

December 23, 2008

Lonnie J. Stout II
Chairman, President and Chief Executive Officer
J. Alexander's Corporation
P.O. Box 24300
3401 West End Avenue
Nashville, Tennessee 37203

RE: J. Alexander's Corporation
Form 10-K for the fiscal year ended December 30, 2007
and Schedule 14A filed April 11, 2008
File No. 001-08766

Dear Mr. Stout:

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

Sincerely,

Susan Block
Attorney-Advisor