Via Fax & U.S. Mail

Mr. Rick H. Liem Chief Financial Officer 1510 West Loop South Houston, Texas 77027

Re: Landry's Restaurants, Inc.

Form 10-K for the year ended December 31, 2008

Filed March 16, 2009 File No. 001-15531

Dear Mr. Liem:

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

Sincerely,

Linda Cvrkel Branch Chief

VIA FACSIMILE (713) 386-7711