

★ **The Mermaid Inn** 96 Second Ave between 5th and 6th Sts (212-674-5870). Subway: F, V to Lower East Side–Second Ave. Mon–Thu 5:30pm–11:00pm; Fri, Sat 5:30pm–midnight; Sun 5pm–10pm. Average main course: \$20. The third restaurant from Danny Abrams (the Harrison), the Mermaid Inn has fulfilled its promise as a great neighborhood seafood restaurant. The decor is oceanographic chic, but the seasonal menu's best items are the simple ones. Yes, there is the overstuffed lobster roll and spicy seafood spaghetti, but they pale in comparison to the raw bar or fish such as grilled mahi-mahi with a bright-green chive mash and truffled onions.

And for dessert: It's chef's choice, which is always chocolate pudding.