

Mail Stop 3561

May 8, 2006

BY U.S. Mail and Facsimile [(952) 294 - 1310]

Ms. Diana Garvis Purcel
Chief Financial Officer
FAMOUS DAVE'S OF AMERICA, INC.
12701 Whitewater Drive, Suite 200
Minnetonka, MN 55343

**Re: Famous Dave's of America, Inc.
Form 10-K for Fiscal Year Ended January 1, 2006
File No. 0-21625**

Dear Ms. Purcel:

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

Sincerely,

David R. Humphrey
Accounting Branch Chief