

Mail Stop 3561

June 30, 2006

BY U.S. Mail and Facsimile [ (612) 225 - 3523 ]

Ms. Kaye R. O'Leary  
Chief Financial Officer  
BUCA, INC.  
1300 Nicollet Mall, Suite 5003  
Minneapolis, Minnesota 55403

**Re: BUCA, Inc.**  
**Form 10-K for Fiscal Year Ended December 25, 2005**  
**File No. 0-25721**

Dear Ms. O'Leary:

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