

Mail Stop 3561

October 2, 2008

Mr. Fred Grant, Jr.
Chief Financial Officer
Perkins & Marie Callender's Inc.
6075 Poplar Ave., Suite 800
Memphis, TN 38119

**Re: Perkins & Marie Callender's Inc.
Form 10-K for the fiscal year ended Dec. 30, 2007
Form 10-K/A filed Sept. 26, 2008 for the fiscal year ended Dec. 30, 2007
File No. 333-57925**

Dear Mr. Grant:

We have completed our review of your Form 10-K and related filings, including your recent Form 10-K/A, and we have no further comments at this time.

Sincerely,

Joseph Foti
Senior Assistant Chief Accountant