

Mail Stop 3651

March 5, 2007

Via U.S. Mail and Facsimile

Steven J. Wagenheim  
Chief Executive Officer  
Granite City Food & Brewery Ltd.  
5402 Parkdale Drive, Suite 101  
Minneapolis, Minnesota 55416

RE: Granite City Food & Brewery Ltd.  
Form 10-KSB for the Fiscal Year Ended December 27, 2005  
Form 10-QSB for the quarterly period ended June 27, 2006  
Form 8-K dated August 1, 2006

File No. 000-29643

Dear Mr. Wagenheim:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief

Via facsimile: Peter Hausback, Chief Financial Officer  
(952) 215-0661

