



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, N.E.  
WASHINGTON, D.C. 20549-7010

April 24, 2007

Mr. Craig Steinke  
Chief Executive Officer and Chief Financial Officer  
Eagle Family Foods, Inc.  
735 Taylor Road, Suite 200  
Gahanna, Ohio 43230

**Re: Eagle Family Foods, Inc.**  
**Form 10-K for Fiscal Year Ended July 1, 2006**  
**Filed September 29, 2006**  
**File No. 333-50305**

Dear Mr. Steinke:

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

Sincerely,

April Sifford  
Branch Chief