

February 5, 2007

Zip+4 Code: 20549-0305

Via Fax & U.S. Mail

William Koziel, Chief Financial Officer, Secretary and Treasurer  
Cosi, Inc.  
1751 Lake Cook Road  
Suite 600  
Deerfield, Illinois 60015

**Re:   Cosi, Inc.**  
**Form 10-K for the Year Ended January 2, 2006**  
**File 000-50052**

Dear Mr. Koziel:

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

Sincerely,

David R. Humphrey  
Branch Chief- Accountant