

Mail Stop 3561

July 21, 2008

Via Facsimile and U.S. Mail

Mr. William Koziel
Chief Financial Officer
COSI, INC.
1751 Lake Cook Road, Suite 600
Deerfield, Illinois 60015

**Re: Cosi, Inc.
Form 10-K for the year ended December 31, 2007
File No. 0-50052**

Dear Mr. Koziel:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief