

Mail Stop 3561

November 21, 2006

Via Fax & U.S. Mail

Mr. Gregg A. Ostrander, Chief Executive Officer
Michael Foods, Inc.
301 Carlson Parkway, Suite 400
Minnetonka, Minnesota 55305

**Re: Michael Foods, Inc.
Form 10-K for the year ended December 31, 2005
Filed March 23, 2006
File No. 333-112714**

Dear Mr. Ostrander:

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

Sincerely,

Linda Cvrkel
Branch Chief