



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 3561

July 20, 2009

Via Fax & U.S. Mail

Mr. Gary Campanaro  
Chief Financial Officer  
EPL Intermediate, Inc.  
3535 Harbor Blvd., Suite 100  
Costa Mesa, California 92626

**Re: EPL Intermediate, Inc.  
Form 10-K for the year ended December 31, 2008  
File No. 333-115644**

Dear Mr. Campanaro:

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

Sincerely,

David R. Humphrey  
Branch Chief