

April 5, 2006

Via US Mail and Facsimile

Mr. Keith Wall  
Buffets Holdings, Inc.  
1560 Buffet Way  
Eagan, Minnesota 55121

**Re: Buffets Holdings, Inc.  
Form 10-K for the year ended June 29, 2005  
Commission File Number: 333-116897**

Dear Mr. Wall:

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