

Mail Stop 3561

May 19, 2010

Alexander L. Bozzi III
President
The Enlightened Gourmet, Inc.
236 Centerbrook
Hamden, CT 06518

Re: The Enlightened Gourmet, Inc.
Form 10-K for Fiscal Year Ended December 31, 2008
Filed April 15, 2009
File No. 0-51597

Dear Mr. Bozzi:

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

Sincerely,

H. Christopher Owings
Assistant Director