



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

October 6, 2008

Mr. Paul Esposito
Chief Executive Officer
Famous Uncle Al's Hot Dogs & Grille, Inc.
100 Mill Plain Rd.
Danbury, Connecticut 06811

Re: Famous Uncle Al's Hot Dogs & Grille, Inc.
Form 10-KSB for the Year Ended December 31, 2007
Form 10-QSB for the period ended March 31, 2008
File No. 333-132948

Dear Mr. Esposito:

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

Sincerely,

David R. Humphrey
Branch Chief