

March 21, 2008

Mail Stop 3561

Charles A. Cocotas  
President and Chief Operating Officer  
UFood Restaurant Group, Inc.  
255 Washington Street, Suite 100  
Newton, MA 02458

**RE: UFood Restaurant Group, Inc.**  
**File No. 333-136167**  
**Form 8-K: Filed February 19, 2008**

Dear Mr. Cocotas:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Patrick Kuhn  
Staff Accountant