



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, N.E.  
WASHINGTON, D.C. 20549-7010

March 28, 2006

Mr. Earl L. Powers  
Chief Financial Officer  
Birds Eye Foods, Inc.  
90 Linden Oaks, Policy Box 20670  
Rochester, New York 14602-0670

**Re: Birds Eye Foods Inc.  
Form 10-K for Fiscal Year Ended June 25, 2005  
Filed September 23, 2005  
File No. 1-07605**

Dear Mr. Powers:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

April Sifford  
Branch Chief