

Mail Stop 3561

August 20, 2007

Via Fax & U.S. Mail

Mr. Donald J. Radkoski  
Chief Financial Officer  
BOB EVANS FARMS, INC.  
3776 South High Street  
Columbus, Ohio 43207

**Re: Bob Evans Farms, Inc.  
Form 10-K for the fiscal year ended April 27, 2007  
File No. 0-01667**

Dear Mr. Radkoski:

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

Sincerely,

David R. Humphrey  
Branch Chief