



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

March 17, 2009

Steven A. Davis
Chairman and Chief Executive Officer
Bob Evans Farms, Inc.
3776 South High Street
Columbus, OH 43207

Re: Bob Evans Farms, Inc.
File Number: 000-1667
Form 10-K for the fiscal year ended April 25, 2008
Schedule 14A filed July 29, 2008

Dear Mr. Davis:

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

Sincerely,

Max A. Webb
Assistant Director