

June 15, 2006

Mail Stop 3561

Via US Mail and Facsimile

Mr. Paul V. Hoagland  
Executive Vice President of Administration and Chief Financial  
Officer  
1855 Boston Road  
Wilbraham, Massachusetts 01095

Re: Friendly Ice Cream Corporation  
Form 10-K for the year ended December 31, 2005  
Form 10-Q for the quarter ended March 31, 2006  
Commission file #: 001-13579

Dear Mr. Hoagland:

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

Sincerely,

Linda Cvrkel  
Branch Chief