March 20, 2008

Mr. Michael A. Richardson Chief Executive Officer American Consumers, Inc. 55 Hannah Way Rossville, GA 30741

Re: American Consumers, Inc.

Form 10-K for the Fiscal Year Ended June 2, 2007

Filed August 31, 2007 File No. 0-05815

Dear Mr. Richardson:

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

Sincerely,

Jim Allegretto Senior Assistant Chief Accountant