

Mail Stop 3561

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