

Mail Stop 3561

September 3, 2009

Mr. Leonard R. Stein-Sapir  
Chief Executive Officer  
Morgan's Foods, Inc.  
4829 Galaxy Parkway, Suite S  
Cleveland, Ohio 44128

**Re: Morgan's Foods, Inc.**  
**Form 10-K for the year ended March 1, 2009**  
**Filed June 1, 2009**  
**File No. 1-08395**

Dear Mr. Stein-Sapir:

We have completed our review of your Form 10-K noted above and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief