

Mail Stop 3561

March 6, 2007

Via Fax & U.S. Mail

Mr. William C. Niegsch, Jr.
Executive Vice President, Chief Financial Officer
4849 Evanswood Drive
Columbus, Ohio 43229

Re: Max & Erma's Restaurants, Inc.
Form 10-K for the year ended October 29, 2006
Filed January 17, 2007
File No. 000-11514

Dear Mr. Niegsch:

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

Sincerely,

Joseph A. Foti
Senior Assistant Chief Accountant