

Mail Stop 3561

July 31, 2006

Via Fax & U.S. Mail

Mr. Gary A. Rose
Chief Financial Officer
3210 Eagle Run Drive, N.E. Suite 100
Grand Rapids, Michigan 49525

Re: Meritage Hospitality Group, Inc.
Form 10-K for the year ended November 27, 2005
Filed February 24, 2006
File No. 001-12319

Dear Mr. Rose:

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