



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

November 23, 2010

Mr. Joseph Fiore  
Chief Financial Officer  
Eat at Joe's Ltd.  
670 White Plains Road, Suite 120  
Scarsdale, New York 10583

**Re: Eat at Joe's Ltd.**  
**Form 10-K for the year ended December 31, 2009**  
**File No. 033-20111**

Dear Mr. Fiore:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief