

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

DIVISION OF  
CORPORATION FINANCE

Mail Stop 7010

July 6, 2006

Mr. James A. Cochran  
TurboChef Technologies, Inc.  
Six Concourse Parkway  
Suite 1900  
Atlanta, Georgia 30328

RE: TurboChef Technologies, Inc.  
Form 10-K for the fiscal year ended December 31, 2005  
Filed March 8, 2006  
File #0-32334

Dear Mr. Cochran:

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

If you have any questions regarding these comments, please direct them to Tricia Armelin, Staff Accountant, at (202) 551-3747, Jeanne Baker, Assistant Chief Accountant, at (202) 551-3691 or, in their absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch

Chief

