



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

January 24, 2007

**Via U.S. Mail and Fax (215-225-2510)**

Mr. David S. Marberger  
Chief Financial Officer  
Tasty Baking Company  
2801 Hunting Park Avenue  
Philadelphia, PA 19129

**Re: Tasty Baking Company  
Form 10-K for the Fiscal Year Ended December 31, 2005  
Filed March 14, 2006  
File No. 1-05084**

Dear Mr. Marberger:

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

Sincerely,

/s/ April Sifford

April Sifford  
Branch Chief Accountant