

Mail Stop 3561

July 24, 2007

Via Fax & U.S. Mail

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

**Re: Eat at Joe's Ltd.
Form 10-KSB for the fiscal year ended December 31, 2006
Filed April 2, 2007
File No. 033-20111**

Dear Mr. Fiore:

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

Sincerely,

Linda Cvrkel
Branch Chief