

Mail Stop 3561

June 11, 2009

Via Fax & U.S. Mail

Mr. Joseph Fiore  
Chief Financial Officer  
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, 2008  
Filed March 31, 2009  
File No. 033-20111**

Dear Mr. Fiore:

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

VIA FACSIMILE  
(914) 725-8663