May 8, 2006

BY U.S. Mail and Facsimile [(952) 294 - 1310]

Ms. Diana Garvis Purcel Chief Financial Officer FAMOUS DAVE'S OF AMERICA, INC. 12701 Whitewater Drive, Suite 200 Minnetonka, MN 55343

Re: Famous Dave's of America, Inc.

Form 10-K for Fiscal Year Ended January 1, 2006

File No. 0-21625

Dear Ms. Purcel:

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

Sincerely,

David R. Humphrey Accounting Branch Chief