

June 2, 2005

**Via US Mail and Facsimile**

David G. Lloyd  
Bertucci's Corporation  
155 Otis Street  
Northborough, MA 01532

**Re: Bertucci's Corporation  
Form 10-K for the year ended December 29, 2004  
Commission File Number: 333-62775**

Dear Mr. Lloyd:

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

Sincerely,

David R. Humphrey  
Branch Chief