

Mail Stop 3561

June 5, 2007

Raymond F. Lancy  
Chief Financial Officer  
Bridgford Foods Corporation  
1308 North Patt Street  
Anaheim, CA 92801

**Re: Bridgford Foods Corporation  
File No. 0-2396  
Form 10-K: For the Fiscal Year Ended November 3, 2006**

Dear Mr. Lancy:

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

Sincerely,

Joe Foti  
Senior Asst. Chief

Accountant