

Mail Stop 3561

June 7, 2010

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

**Re: Bridgford Foods Corporation.**  
**File No. 000-02396**  
**Form 10-K: For the Fiscal Year Ended October 30, 2009**  
**Form 10-Q: For the Quarter Ended January 22, 2010**

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,

Lyn Shenk  
Branch Chief