



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

October 7, 2008

**Via U.S. mail and facsimile @ (678) 987-1750**

Mr. J. Miguel Fernandez de Castro  
Chief Financial Officer  
TurboChef Technologies, Inc.  
Six Concourse Parkway, Suite 1900  
Atlanta, GA 30328

**RE: TurboChef Technologies, Inc.  
Form 10-K for the fiscal year ended December 31, 2007  
File No. 001-32334**

Dear Mr. de Castro:

We have completed our review of your letter dated September 9, 2008 responding to our comment letter dated August 25, 2008 in connection with our review of Form 10-K for the fiscal year ended December 31, 2007. We have no further comments at this time.

If you have any further questions regarding our review of your filing, please direct them to Era Anagnosti, Staff Attorney, at (202) 551-3369 or, in her absence, to the undersigned at (202) 551-3760.

Sincerely,

Pamela A. Long  
Assistant Director