

April 21, 2005

Mr. Shawn M. Preator
Chief Financial Officer
Pizza Inn, Inc.
3551 Plano Parkway
The Colony, Texas 75056

RE: Form 10-K for the fiscal year ended June 27, 2004
File Date: September 24, 2004
File No. 0-12919

Dear Mr. Preator,

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

Sincerely,

George F. Ohsiek, Jr.
Branch Chief