



DIVISION OF
CORPORATION FINANCE

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

June 12, 2025

Joshua Kobza
Chief Financial Officer
Restaurant Brands International Inc.
130 King Street West, Suite 300
Toronto, Ontario M5X1E1
Canada

Re: Restaurant Brands International Inc.
Form 10-K for Fiscal Year Ended December 31, 2024
Filed February 21, 2025
File No. 001-36786

Dear Joshua Kobza:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment(s).

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments.

Form 10-K for Fiscal Year Ended December 31, 2024

General

1. We reviewed the Form 10-K for the year ended December 31, 2024 of your subsidiary Restaurant Brands International Limited Partnership, for which we issued a comment. It appears that comment is applicable to Restaurant Brands International Inc. In this regard, please respond to us accordingly.

In closing, we remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

June 12, 2025

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Please contact Amy Geddes at 202-551-3304 or Doug Jones at 202-551-3309 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services