



DIVISION OF  
CORPORATION FINANCE

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

June 25, 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 completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services