

Mail Stop 4561

November 13, 2006

Mr. John Davison
Chief Financial Officer
Four Seasons Hotels Inc.
1165 Leslie Street
Toronto, Ontario
Canada M3C 2K8

**Re: Four Seasons Hotels Inc.
Form 40-F for the Fiscal Year Ended December 31, 2005
Form 6-K for the Quarterly Period Ended March 31, 2006
Form 6-K for the Quarterly Period Ended June 30, 2006
File No. 1-14572**

Dear Mr. Davison:

We have completed our review of your Form 40-F and related filings and do not, at this time, have any further comments.

Sincerely,

Cicely LaMothe
Accounting Branch Chief