

Mail Stop 3561

October 16, 2006

BY U.S. Mail and Facsimile

Mr. H. Melville Hope, III
Chief Financial Officer
AFC ENTERPRISES, INC.
5555 Glenridge Connector, NE Suite 300
Atlanta, Georgia 30342

**Re: AFC Enterprises, Inc.
Form 10-K for Fiscal Year Ended December 25, 2005
File No. 0-32369**

Dear Mr. Hope:

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

Sincerely,

David R. Humphrey
Branch Chief