



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

January 26, 2010

Via Fax & U.S. Mail

Mr. H. Melville Hope  
Chief Financial Officer  
AFC Enterprises, Inc.  
5555 Glenridge Connector, NE, Suite 300  
Atlanta, Georgia 30342

**Re: AFC Enterprises, Inc.**  
**Form 10-K for the year ended December 28, 2008**  
**File No. 000-32369**

Dear Mr. Hope:

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

Sincerely,

David R. Humphrey  
Branch Chief