



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