



DIVISION OF  
CORPORATION FINANCE

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

September 24, 2010

Mr. Jose Antonio do Prado Fay  
Chief Executive Officer  
BRF – Brasil Foods S.A.  
760 Av. Escola Politecnica  
Jaguare 05350-901 Sau Paulo  
Brazil

**Re: BRF – Brasil Foods S.A.**  
**Form 20-F for Fiscal Year Ended December 31, 2009**  
**Filed May 3, 2010**  
**File No. 001-15148**

Dear Mr. Jose Antonio do Prado Fay:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Amanda Ravitz  
Branch Chief - Legal