



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

DIVISION OF
CORPORATION FINANCE

August 6, 2019

Via Facsimile

Lorival Luz
Chief Financial Officer
BRF S.A.
Av. Das Nações Unidas, 8501-1st Floor
Pinheiros
São Paulo-SP, Brazil

**Re: BRF S.A.
Form 20-F for the Fiscal Year Ended December 31, 2018
Filed April 29, 2019
File No. 1-15148**

Dear Mr. Luz:

We refer you to our comment letter dated June 28, 2019 regarding business contacts with Sudan, Syria and North Korea. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Anne Parker
Assistant Director