

Mail Stop 3561

May 1, 2008

Via Fax & U.S. Mail

Bryan Hunsaker
Chief Executive Officer
Franchise Capital Corporation
10288 Jordan Gateway Suite F
South Jordan, UT 84095

**Re: Franchise Capital Corporation
Form 8-K dated October 4, 2007
Filed October 19, 2007
Form 8-K/A dated October 4, 2007
Filed October 25, 2007
Form 8-K/A dated October 4, 2007
Filed April 2, 2008
File No. 000-50127**

Dear Mr. Hunsaker:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Joseph A. Foti
Senior Assistant Chief Accountant