

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