

Mail Stop 3561

June 11, 2009

Via Fax & U.S. Mail

Mr. Donald B. Schroeder, Chief Executive Officer
Tim Hortons Inc.
874 Sinclair Road
Oakville, Ontario Canada L6K 2Y1

Re: Tim Hortons, Inc.
Form 10-K for the fiscal year ended December 28, 2008
Filed February 26, 2009
File No. 001-32843

Dear Mr. Schroeder:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief