

Mail Stop 3561

April 6, 2010

Via U.S. Mail and Facsimile (305) 378-7699

John W. Chidsey
Chairman and Chief Executive Officer
Burger King Holdings, Inc.
5505 Blue Lagoon Drive
Miami, FL 33126

**Re: Burger King Holdings, Inc.
 Form 10-K
 Filed August 27, 2009
 File No. 001-32875**

**Definitive Proxy Statement on Schedule 14A
Filed October 8, 2009**

Dear Mr.Chidsey:

We have completed our review of your Form 10-K for the fiscal year ended August 27, 2009 and related filings and have no further comments at this time.

Regards,

J. Nolan McWilliams
Attorney-Adviser