



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

October 18, 2010

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

Re: Burger King Holdings, Inc.
Preliminary Schedule 14A Proxy Statement
Filed September 24, 2010
File No. 001-32875

Dear Mr. Chidsey:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Dana Brown
Attorney-Advisor