



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

December 21, 2010

Anne Chwat, Esq.
General Counsel
Burger King Corporation
5505 Blue Lagoon Drive
Miami, Florida 33126

Re: Burger King Holdings, Inc.
Form 10-K
Filed August 26, 2010
File No. 001-32875

Dear Ms. Chwat:

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

Sincerely,

Justin Dobbie
Special Counsel