



DIVISION OF  
CORPORATION FINANCE

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

August 14, 2020

David Lazar  
Chief Executive Officer  
PhoneBrasil International, Inc.  
1185 Avenue of the Americas  
3rd Floor  
New York, NY 10036

**Re: PhoneBrasil International, Inc.**  
**Form 10-12G**  
**Filed June 12, 2020**  
**File No. 000-56176**

Dear Mr. Lazar:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Matthew McMurdo, Esq.