



DIVISION OF
CORPORATION FINANCE

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

September 15, 2009

Via U.S. Mail and Facsimile (702) 784-7601

Mr. Carlos Alcantara
Chief Executive Officer
Alcantara Brands Corporation
3753 Howard Hughes Parkway
Suite 200
Las Vegas, NV 89169

Re: Alcantara Brands Corporation
Item 4.01 Form 8-K
Filed August 13, 2009
Item 4.01 Form 8-K/A
Filed September 15, 2009
File No. 333-149804

Dear Mr. Alcantara:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Chris White

Chris White
Branch Chief