



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