



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

December 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/A  
Filed September 18, 2009  
Item 4.01 Form 8-K/A  
Filed October 27, 2009  
Item 4.01 Form 8-K/A  
Filed December 9, 2009  
File No. 333-149804**

Dear Mr. Alcantara:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Chris White  
Branch Chief

cc: Donald J. Stoecklein, Esq., Stoecklein Law Group (619-704-1325)