



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

November 7, 2016

Via E-mail

Mr. Marc Fogassa
Chief Executive Officer
1443 East Washington Boulevard, Suite 278
Pasadena, CA 91104

Re: Brazil Minerals, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2015
Filed April 14, 2016
File No. 000-55191

Dear Mr. Fogassa:

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,

/s/ John Reynolds

John Reynolds
Assistant Director
Offices of Beverages, Apparel and
Mining