



DIVISION OF
CORPORATION FINANCE

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

May 25, 2021

Andrew A. Wiederhorn
Chief Executive Officer
FAT Brands, Inc
9720 Wilshire Blvd., Suite 500
Beverly Hills, California 90212

Re: FAT Brands, Inc
Registration Statement on Form S-1
Filed May 20, 2021
File No. 333-256344

Dear Mr. Wiederhorn:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Katherine Bagley at (202) 551-2545 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: William Wong, Esq.