



DIVISION OF  
CORPORATION FINANCE

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

December 2, 2021

Andrew A. Wiederhorn  
President and Chief Executive Officer  
Fat Brands, Inc  
9720 Wilshire Blvd., Suite 500  
Beverly Hills, CA 90212

**Re: Fat Brands, Inc**  
**Registration Statement on Form S-3**  
**Filed November 24, 2021**  
**File No. 333-261371**

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 Cara Wirth at (202) 551-7127 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: William Wong