



DIVISION OF
CORPORATION FINANCE

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

May 29, 2024

Patrick Taylor
Vice President and Manager
Brookfield Capital Finance LLC
250 Vesey Street, 15th Floor
New York, NY 10281-1023

Re: Brookfield Capital Finance LLC
Registration Statement on Form F-3
Filed May 22, 2024
File No. 333-279602

Dear Patrick Taylor:

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 Pearlyne Paulemon at 202-551-8714 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Christopher R. Bornhorst, Esq.