



DIVISION OF
CORPORATION FINANCE

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

June 21, 2006

Via US Mail and Facsimile

Mr. Ricardo Figueiredo Bomeny
Acting Chief Financial Officer
Brazil Fast Food Corp.
Rua Voluntários da Pátria 89, 9o andar
Botafogo, CEP 22.270-010, Rio de Janeiro, Brazil

**Re: Brazil Fast Food Corp.
Form 10-K for the Year Ended December 31, 2006
File No. 000-23278**

Dear Mr. Bomeny:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief