



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

October 1, 2008

Mr. Ricardo Figueiredo Bomeny
Chief Executive Officer
Brazil Fast Food Corp.
Rua Voluntarios da Patria 89, 9o andar
Botafogo, CEP 22.270-010, Rio de Janeiro, Brazil

Re: Brazil Fast Food Corp.
Form 10-K for the Year Ended Dec. 31, 2007
Form 10-K/A filed Sept. 24, 2008 for the Year Ended Dec. 31, 2007
File No. 000-23278

Dear Mr. Bomeny:

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

Sincerely,

David R. Humphrey
Branch Chief