



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

October 18, 2010

John W. Chidsey  
Chief Executive Officer  
Burger King Holdings, Inc.  
5505 Blue Lagoon Drive  
Miami, Florida 33126

**Re: Burger King Holdings, Inc.  
Preliminary Schedule 14A Proxy Statement  
Filed September 24, 2010  
File No. 001-32875**

Dear Mr. Chidsey:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Dana Brown  
Attorney-Advisor