



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

DIVISION OF
CORPORATION FINANCE

August 29, 2018

Matthew Dunnigan
Chief Financial Officer
Restaurant Brands International Limited Partnership
226 Wyecroft Road
Oakville, Ontario, Canada L6K 3X7

**Re: Restaurant Brands International Limited Partnership
Form 10-K for the Fiscal Year Ended December 31, 2017
Filed February 23, 2018
File No. 001-36787**

Dear Mr. Dunnigan:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Transportation and Leisure