



DIVISION OF  
CORPORATION FINANCE

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

March 20, 2013

Via E-mail

A.J. Boisdrenghien  
Chief Executive Officer and President  
Franchise Holdings International, Inc.  
5910 South University Boulevard, C-18, Unit 165  
Littleton, CO 80121

**Re: Franchise Holdings International, Inc.  
Form 10-K for Fiscal Year Ended September 30, 2012  
Filed December 28, 2012  
File No. 0-27631**

Dear Mr. Boisdrenghien:

We issued comments to you on the above captioned filing on March 5, 2013. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by April 3, 2013.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/divisions/corpfm/cfannouncements/edgarcorrespondence.htm>, <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact Tony Watson, Accountant, at (202) 551-3318 or me at (202) 551-3344 if you have any questions.

Sincerely,

William H. Thompson

William H. Thompson  
Accounting Branch Chief