



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

January 19, 2017

Steven Rossi  
Chief Executive Officer  
Franchise Holdings International, Inc.  
3120 Rutherford Road,  
Suite 414  
Vaughn, Ontario, Canada L4K 0B2

**Re: Franchise Holdings International, Inc.**  
**Item 4.02 Form 8-K**  
**Filed January 17, 2017**  
**File No. 000-27631**

Dear Mr. Rossi:

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,

/s/ Beverly A. Singleton

Beverly A. Singleton  
Staff Accountant  
Office of Transportation and Leisure