

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

DIVISION OF CORPORATION FINANCE

Mail Stop 4628

September 9, 2016

<u>Via E-Mail</u> José Alexandre Carneiro Borges Chief Financial Officer BRF S.A. R. Hungria, 1400-5<sup>th</sup> Floor Jd. Europa-01455-000 São Paulo-SP, Brazil

> Re: BRF S.A. Form 20-F for the Fiscal Year Ended December 31, 2015 Filed April 5, 2016 File No. 1-15148

Dear Mr. Borges:

We refer you to our comment letter dated August 8, 2016 regarding business contacts with Syria and Sudan. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief Office of Global Security Risk

cc: John C. Ericson, Esq. Simpson Thacher & Bartlett LLP

> Anne Parker Assistant Director