

BRAZIL FUND INC  
Form RW  
February 22, 2006

**[Letterhead of The Brazil Fund, Inc.]**

February 22, 2006  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549  
Attn: John Grzeskiewicz

**The Brazil Fund, Inc.**  
**Registration Statement on Form N-1A**  
**File Nos. 811-05269 and 333-130463**

Dear Mr. Grzeskiewicz:

Pursuant to Rule 477 under the Securities Act of 1933, as amended, application is hereby made by The Brazil Fund, Inc. (the Registrant ) to withdraw its Registration Statement on Form N-1A, filed with the Securities and Exchange Commission on December 19, 2005 (the Registration Statement ).

The Registrant is withdrawing the Registration Statement because its proposal to convert into an open-end investment company was not approved at a meeting of its shareholders adjourned to February 17, 2006. None of the securities covered by the Registration Statement were offered or sold. The Registrant intends to continue operating as a closed-end investment company.

Please provide the Registrant and the Registrant's counsel, Bruce Schindler, Esq., Debevoise & Plimpton LLP, 919 Third Avenue, New York, NY 10022 with a copy of the order granting withdrawal of the Registration Statement as soon as it is available.

If you have any questions regarding this application, please contact Mr. Schindler at (212) 909-6154.

Sincerely,

THE BRAZIL FUND, INC.

By: /s/ John Millette  
John Millette,  
Secretary