

Mail Stop 3561

August 27, 2008

Carmine N. Stella  
President  
Capital Beverage Corporation  
120 Rio Vista Drive  
Norwood, NJ 07648

**Re: Capital Beverage Corporation  
Form 10-K/A for Fiscal Year Ended  
December 31, 2007  
Filed August 26, 2008  
File No. 001-13181**

Dear Mr. Stella:

We have completed our review of your amended Form 10-K and related filings and have no further comments at this time.

Sincerely,

Brian K. Bhandari  
Branch Chief  
Office of Beverages, Apparel and  
Health Care Services