



DIVISION OF
CORPORATION FINANCE
Mail Stop 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

July 28, 2005

Via U.S. Mail and Facsimile

Mr. Roy G. Warren
Chief Executive Officer
Bravo Foods International Corp.
11300 US Highway 1
North Palm Beach, Florida 33408

**RE: Bravo Foods International Corp.
Form SB-2 filed June 10, 2005
File No. 333-125733
Form 10-KSB for the year ended December 31, 2004
Draft responses submitted July 27, 2005
File No. 0-25039**

Dear Mr. Warren:

We have limited our review of your filings to the sections entitled "Selling Stockholders" and your Form 10-KSB and have the following comments. Where indicated, we think you should revise your documents in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter. We have the following comments on your filings. Please note that where we provide examples to illustrate what we mean by our comments, they are examples and not complete lists.

Form 10-KSB for the year ended December 31, 2004

General

1. In your response letter dated January 27, 2005, which we received via Edgar on July 27, 2005, you state that your products have never been distributed or sold in Syria. However, you also state that in a third party production agreement you have with SADAFCO you included Syria as a potential area for distribution at SADAFCO's request and that the agreement covered the territory "in which SADAFCO anticipated distributing" the company's products. Please tell us whether you plan and/or anticipate any future distribution or sales, directly or indirectly, in Syria. Furthermore, we note that according to a press release filed by you as Exhibit 99.1 to an 8-K filed March 15, 2004, SADAFCO has "distribution arrangements" covering Sudan. Please advise us whether your products have been distributed into Sudan by SADAFCO, and whether you anticipate that they will be so distributed in the future. Additionally, in light of the fact that Syria and Sudan have been identified by the U.S. State Department as state sponsors of terrorism, and are subject to economic sanctions administered by the U.S. Treasury Department's Office of Foreign Assets Control, please describe for us the materiality to you of any anticipated contacts with Syria, and any past, current, and anticipated contacts with Sudan; and give us your views as to whether those contacts, individually or in the aggregate, constitute a material investment risk for your security holders. In preparing your response please consider that evaluations of materiality should not be based solely on quantitative factors, but should include consideration of all factors, including the potential impact of corporate activities upon a company's reputation and share value, that a reasonable investor would deem important in making an investment decision. In this regard, we note that legislation requiring divestment or reporting of interests in companies that do business with countries designated as state sponsors of terrorism has recently been proposed by several U.S. states, and has been adopted by Arizona, Louisiana and (solely with respect to divestment from Sudan) Illinois.

Closing Comments

As appropriate, please amend your filings in response to these comments. You may wish to provide us with marked copies of the amendments to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested supplemental information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

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Notwithstanding our comments, in the event the company requests acceleration of the effective date of the pending registration statement, it should furnish a letter, at the time of such request, acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

We will consider a written request for acceleration of the effective date of the registration statement as a confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

We direct your attention to Rules 460 and 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

Please contact Melinda Kramer at (202) 551-3726, or Tangela Richter, Branch Chief, at (202) 551-3685 with any other questions.

Sincerely,

H. Roger Schwall
Assistant Director

cc: Steve Fleming, Esq.
Melinda Kramer