

Mail Stop 3561

January 16, 2009

Cody C. Ashwell  
Chairman and Chief Executive Officer  
Javo Beverage Company, Inc.  
1311 Specialty Drive  
Vista, California 92081

**Re: Javo Beverage Company, Inc.  
Form 10-K for the Year Ended December 31, 2007  
Filed March 20, 2008  
File No. 000-26897**

Dear Mr. Ashwell:

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

Sincerely,

John Reynolds  
Assistant Director