

Mail Stop 3561

August 15, 2006

Via US Mail and Facsimile

Mr. Joao Mauricio Giffoni de Castro Neves  
Chief Financial Officer  
Companhia De Bebidas Das Americas-Ambev  
Rua Dr. Renato Paes de Barros, 1017 – 4<sup>th</sup> Floor  
04530-001 Sao Paulo, SP  
Federative Republic of Brazil

**Re: American Beverage Company-AmBev  
Form 20-F for the fiscal year ended December 31, 2004  
File No. 001-15194**

Dear Mr. de Castro Neves:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Michael Moran  
Branch Chief