

Mail Stop 3561

July 28, 2008

Mr. Graham Staley
Chief Financial Officer
Companhia de Bebidas das Américas – AmBev
Rua Dr. Renato Paes de Barros, 1017, 4 andar
04530-001 Sao Paulo, SP, Brazil

**Re: Companhia de Bebidas das Américas – AmBev
Form 20-F for Fiscal Year Ended
December 31, 2007
Filed May 16, 2008
Supplemental Response
Filed July 23, 2008
File No. 001-15194**

Dear Mr. Staley:

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

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services