



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

DIVISION OF
CORPORATION FINANCE

October 15, 2010

Nelson José Jamel, CFO
American Beverage Company-AMBEV
Rua Dr. Renato Paes de Barros, 1017 - 4th Floor
04530-000 Sao Paulo, SP
Federative Republic of Brazil

**Re: American Beverage Company-AMBEV
Form 20-F for fiscal year ended December 31, 2009
Filed April 11, 2010
File No. 001-15194**

Dear Mr. Jamel:

We have completed our review of your filings and related documents and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director

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