

Mail Stop 3561

June 16, 2006

Mr. Shailen Singh
Chief Executive Officer
Coffee Pacifica, Inc.
8726 Barnard Street
Vancouver, BC V6P 6A6
Canada

**Re: Coffee Pacifica, Inc.
Form 10-KSB for the Fiscal Year Ended December 31, 2004
Filed March 24, 2005
Form 10-KSB for the Fiscal Year ended December 31, 2005
Filed April 17, 2006
File No. 333-101702**

Dear Mr. Singh:

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

Sincerely,

William Choi
Branch Chief