

Mail Stop 3561

August 14, 2007

Via U.S. Mail

Shailen Singh  
President  
Coffee Pacific, Inc.  
2813 7<sup>th</sup> Street  
Berkeley, CA 94710-2702

**Re: Coffee Pacifica, Inc.  
Proxy Statement on Schedule 14A  
File No. 333-101702**

Dear Mr. Singh:

We have completed our review of your Proxy Statement on Schedule 14A and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc via facsimile:

James P. Parsons  
(509) 252-5067