



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 3561

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

March 18, 2010

Via U.S. Mail and Facsimile

Chen Yi Quan, Principle Executive Officer  
China Food and Beverage Acquisition Corp.  
27<sup>th</sup> Floor, Profit Plaza  
No. 76 West HuangPu Road  
Guangzhou, PRC 510000

**Re: China Food and Beverage Acquisition Corp.**  
**Item 4.01 Form 8-K**  
**Filed February 25, 2010**  
**File No. 000-53840**

Dear Mr. Quan:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Ryan C. Milne  
Accounting Branch Chief

cc: David N. Feldman, Esq.  
Facsimile: (212) 997-4242