

Mail Stop 20549-3561

June 1, 2010

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

**RE: China Food and Beverages Acquisition Corporation**  
**Form 10**  
**File No.: 0-53840**

Dear Mr. Chen Yi Quan:

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

Sincerely,

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and  
Health Care Services