

Mail Stop 20549-3561

June 1, 2010

Chen Yi Quan, Principle Executive Officer
China Food and Beverage Acquisition Corp.
27th 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