

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

DIVISION OF CORPORATION FINANCE

Mail Stop 3561

June 2, 2017

<u>Via E-mail</u> Ricardo Rittes de Oliveira Silva Chief Financial Officer Ambev S.A. Rua Dr. Renato Paes de Barros 1017, 3rd floor, 04530-001 São Paulo, SP, Brazil

Re: Ambev S.A. Form 20-F for the Year Ended December 31, 2016 Filed March 22, 2017 File No. 001-36165

Dear Mr. Rittes:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/Craig Arakawa

Craig Arakawa Accounting Branch Chief Office of Beverages, Apparel and Mining