

Mail Stop 3561

June 11, 2007

Mr. Richard Sands
Chairman of the Board and CEO
Constellation Brands, Inc.
370 Woodcliff Dr., Suite 300
Fairport, NY 14450

**Re: Constellation Brands, Inc.
Form 10-K for the Fiscal Year Ended February 28, 2007
Filed April 30, 2007
Form 10-K for the Fiscal Year Ended February 28, 2006
Filed May 2, 2006
File No. 1-08495**

Dear Mr. Sands:

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

Sincerely,

William Choi
Accounting Branch Chief