

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