



DIVISION OF  
CORPORATION FINANCE

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

March 25, 2022

Mark Murray  
Chief Executive Officer  
Jones Soda Co  
66 South Hanford Street, Suite 150  
Seattle, Washington 98134

**Re: Jones Soda Co**  
**Registration Statement on Form S-1**  
**Filed March 17, 2022**  
**File No. 333-263641**

Dear Mr. Murray:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Andrew Bond