

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
April 15, 2014**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Jones Soda Co.**

**File No. 000-28820 - CF#30575**

---

Jones Soda Co. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 8-K filed on January 3, 2014, as amended on April 9, 2014.

Based on representations by Jones Soda Co. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibits will not be released to the public for the time periods specified:

|              |                           |
|--------------|---------------------------|
| Exhibit 10.1 | through December 31, 2015 |
| Exhibit 10.3 | through December 31, 2015 |
| Exhibit 10.5 | through December 31, 2015 |

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Kevin M. O'Neill  
Deputy Secretary