



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0306

February 20, 2008

Mail Stop 3561

Mr. Edon Moyal  
Chief Executive Officer  
Who's Your Daddy, Inc.  
5840 El Camino Real, Suite 108  
Carlsbad, CA 92008

**Re: Who's Your Daddy, Inc.**  
**Form 8-K dated December 4, 2007**  
**Filed December 4, 2007**  
**File No. 0-33519**

Dear Mr.Moyal:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comments are inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with more information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Item 4.02(b) – Non-Reliance on Previously Issued Financial Statement or a Related Audit Report or Completed Interim Review

As previously requested, please obtain and file an updated Exhibit 16 letter from your former accountants stating whether the firm agrees with your revised disclosures, or the extent to which they do not agree, in another amendment to the Form 8-K.

Mr. Edon Moyal  
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General

As previously requested, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Closing Comments

As appropriate, please file your response letter and amendment via EDGAR within five business days after the date of this letter, or tell us when you will respond. Please contact the staff immediately if you require longer than 5 business days to respond. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

If you have any questions, please call Maureen Bauer, Accountant, at (202) 551-3237 or the undersigned at (202) 551-3871.

Sincerely,

Tia Jenkins  
Senior Assistant Chief  
Accountant  
Office of Beverages, Apparel  
and Health Care Services