



DIVISION OF
CORPORATION FINANCE

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

May 27, 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 February 25, 2008
Filed March 3, 2008 Amended May 21, 2008
File No. 0-33519

Dear Mr.Moyal:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

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