



DIVISION OF
CORPORATION FINANCE

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

January 14, 2013

Via E-mail

Michael Jaynes
Chief Financial Officer
Hangover Joe's Holding Corp.
9457 S. University #349
Highlands Ranch, CO 80126

**Re: Hangover Joe's Holding Corp.
Form 10-K for fiscal year ended December 31, 2011
Filed March 30, 2012
File No. 0-52533**

Dear Mr. Jaynes:

We have reviewed your response dated December 28, 2012 and have the following additional comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by providing the requested information or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to this comment, we may have additional comments.

Definitive Proxy Statement

General

1. We note your response to prior comment 1 and reissue the comment. The financial information provided within Note 14 of the Form 10-Q for the period ended June 30, 2012 contains only balance sheet and income statement information and does not purport a full set of unaudited interim financial statements and footnotes.

Michael Jaynes
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You may contact Mark Rakip, Staff Accountant at 202.551.3573 or the undersigned at 202.551.3629 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

/s/ Kevin Woody

Kevin Woody
Accounting Branch Chief