



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

February 27, 2009

Mr. Tommy E. Kee
Chief Financial Officer and Treasurer
10415 Riverside Drive #101
Palm Beach Gardens, Florida 33410-4237

Re: Attitude Drinks Incorporated
Item 4.01 Form 8-K/A
Filed February 26, 2009
File No. 000-52904

Dear Mr. Kee:

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

Sincerely,

Ryan C. Milne
Accounting Branch Chief