

Mail Stop 3561

April 2, 2007

Mr. J. Patrick Kenny  
Chief Executive Officer  
Drinks Americas Holdings, Ltd.  
372 Danbury Road  
Wilton, CT 06897

**Re: Drinks Americas Holding, Ltd.**  
**Form 10-KSB for Fiscal Year Ended April 30, 2006**  
**File No. 000-19086**

Dear Mr. Kenny:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Emerging Growth Companies