

Mail Stop 3561

February 17, 2010

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

**Re: Drinks Americas Holdings, Ltd.
Form 10-K for Fiscal Year Ended April 30, 2009
File No. 000-19086**

Dear Mr. Kenny:

We have completed our review of your Form 10-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