



DIVISION OF
CORPORATION FINANCE

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

January 12, 2011

Michael Friess, Chief Executive Officer
Fona, Inc.
5353 Manhattan Circle, Suite 101
Boulder, CO 80303

RE: Fona, Inc.
Form 10 filed September 23, 2010
File No.: 0-54129

Dear Mr. Friess:

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

Sincerely,
John Reynolds

Assistant Director
Office of Beverages, Apparel and
Health Care Services