



DIVISION OF  
CORPORATION FINANCE

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

January 28, 2011

Via U.S. Mail and Facsimile to 561-314-4667

Darren Marks  
Chief Executive Officer  
DNA Brands, Inc.  
506 NW 77th Street  
Boca Raton, FL 33487

**Re: DNA Brands, Inc.  
Current Report on Form 8-K/A, as amended by  
Amendment No. 3  
Filed January 11, 2011  
File No. 000-53086**

Dear Mr. Marks:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Robert Bartelemes  
Larry Spirgel  
Assistant Director