



DIVISION OF
CORPORATION FINANCE

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

August 1, 2025

Robert Nistico
Chief Executive Officer
Splash Beverage Group, Inc.
1314 East Las Olas Blvd, Suite 221
Fort Lauderdale, Florida 33301

Re: Splash Beverage Group, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed on June 13, 2025
File No. 001-40471

Dear Robert Nistico:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Darrin Ocasio