



DIVISION OF  
CORPORATION FINANCE

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

September 24, 2021

Chris Ryan  
Chief Financial Officer  
Real Brands, Inc.  
12 Humbert Street  
North Providence, RI 02911

**Re: Real Brands, Inc.**  
**Registration Statement on Form 10**  
**Amendment No. 1 filed September 14, 2021**  
**File No. 000-28027**

Dear Mr. Ryan:

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