



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

September 5, 2017

Via E-Mail

Valentin Stalowir  
Chief Executive Officer  
Reed's, Inc.  
13000 South Spring Street  
Los Angeles, CA 90061

**Re: Reed's, Inc.  
Registration Statement on Form S-1  
Filed August 25, 2017  
File No. 333-220184**

Dear Mr. Stalowir:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Jonathan Burr at (202) 551-5833 with any questions.

Sincerely,

/s/ Pamela Howell  
for

John Reynolds  
Assistant Director  
Office of Beverages, Apparel, and  
Mining

cc: Ruba Qashu  
Libertas Law Group, Inc.