



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

March 25, 2009

via U.S. mail and facsimile

John Glover, Chief Operating Officer  
Castle Brands, Inc.  
570 Lexington Avenue, 29<sup>th</sup> Floor  
New York, New York 10022

**RE: Castle Brands, Inc.**  
**Form 10-K for Fiscal Year Ended March 31, 2008**  
**File No. 1-32809**

Dear Mr. Glover:

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

Sincerely,

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and  
Health Care Services