



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

April 25, 2018

Via E-mail

Mr. Alfred J. Small  
Senior Vice President and Chief Financial Officer  
Castle Brands, Inc.  
122 East 42<sup>nd</sup> Street, Suite 5000  
New York, NY 10168

**Re: Castle Brands, Inc.**  
**Form 10-K for the Year Ended March 31, 2017**  
**Filed June 14, 2017**  
**File No. 001-32849**

Dear Mr. Small:

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,

/s/Craig Arakawa

Craig Arakawa  
Accounting Branch Chief  
Office of Beverages, Apparel and  
Mining