

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

DIVISION OF CORPORATION FINANCE

September 12, 2019

Richard DeCicco Chief Executive Officer Iconic Brands, Inc. 44 Seabro Avenue Amityville, NY 11701

> Re: Iconic Brands, Inc. Registration Statement on Form S-1 Filed September 9, 2019 File No. 333-233684

Dear Mr. DeCicco:

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 Ronald (Ron) E. Alper at 202-551-3329 with any questions.

Sincerely,

Division of Corporation Finance Office of Beverages, Apparel and Mining

cc: Richard Friedman