

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

DIVISION OF CORPORATION FINANCE

November 4, 2022

David Allen Chief Financial Officer Iconic Brands, Inc. 44 Seabro Avenue Amityville, NY 11701

> Re: Iconic Brands, Inc. Form 10-K for the Year Ended December 31, 2021 Filed June 15, 2022 File No. 000-53162

Dear David Allen:

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