



DIVISION OF
CORPORATION FINANCE

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

October 20, 2014

Via E-mail

Marcello Leone
Chief Executive Officer
Respect Your Universe, Inc.
550-1188 West Georgia St.
Vancouver, BC V6E 4A2

**Re: Respect Your Universe, Inc.
 Form 8-K
 Filed October 3, 2014
 File No. 000-54885**

Dear Mr. Leone:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/Myra Moosariparambil

Myra Moosariparambil
Staff Accountant