



DIVISION OF  
CORPORATION FINANCE

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

February 24, 2015

Via E-mail

Marcello Leone  
Director and Chief Executive Officer  
Respect Your Universe, Inc.  
550-1188 West Georgia Street,  
Vancouver, British Columbia

**Re:   Respect Your Universe, Inc.  
      Proxy Statement on Schedule 14A  
      Filed November 20, 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/ James Lopez (for)

John Reynolds  
Assistant Director

cc (via e-mail): Victor Dudas, Esq.  
Clark Wilson LLP