



DIVISION OF  
CORPORATION FINANCE

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

September 24, 2018

Mark S. Elliott  
Chief Financial Officer/Chief Operating Officer  
Level Brands, Inc.  
4521 Sharon Road, Suite 450  
Charlotte, NC 28211

**Re: Level Brands, Inc.  
Draft Registration Statement  
Submitted September 11, 2018  
CIK 0001644903**

Dear Mr. Elliott:

We have limited our review of your registration statement to those issues that we have addressed in our comments. In some of our comments we may ask you to provide us information so that we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe that our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Draft Registration Statement submitted September 11, 2018

General

1. Because you are ineligible to conduct an at the market offering under Rule 415(a)(4) of Regulation C, your offering must be conducted at a fixed price for the duration of the offering. Please confirm your understanding. In addition, please amend the registration statement to include all non-430A information before requesting effectiveness of the registration statement.

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.

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Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment before the requested effective date of the registration statement.

You may contact Edward M. Kelly, Senior Counsel, at (202) 551-3728 or Jay E. Ingram, Legal Branch Chief, at (202) 551-3397 with questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing and  
Construction