



DIVISION OF  
CORPORATION FINANCE

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

February 28, 2019

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

**Re: Level Brands, Inc.  
Preliminary Information Statement on Schedule 14A  
Filed February 14, 2019  
File No. 001-38299**

Dear Mr. Elliott:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

[Preliminary Proxy Statement on Schedule 14A filed February 14, 2019](#)

General

1. We note that you are seeking shareholder approval for the issuance of stock that will serve as consideration under the Merger Agreement with Cure Based Development, LLC. Please provide the disclosure required by Item 13 of Schedule 14A. Refer to Note A of Schedule 14A.

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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Please contact Sergio Chinos, Staff Attorney, at (202) 551-7844 or Jay Ingram, Legal Branch Chief, at (202) 551-3397 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing and  
Construction

cc: Brian Pearlman