



DIVISION OF
CORPORATION FINANCE

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

November 26, 2018

Ian Estus
President and Chief Executive Officer
Standard Diversified Inc.
155 Mineola Boulevard
Mineola, NY 11501

**Re: Standard Diversified Inc.
Registration Statement on Form S-3
Filed November 16, 2018
File No. 333-228436**

Dear Mr. Estus:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact John Stickel at 202-551-3324 with any questions.

Sincerely,

Division of Corporation Finance
Office of Transportation and Leisure