
Section 1: LETTER

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Section 2: TEXT-EXTRACT

February 1, 2019

Valentin Stalowir
Chief Executive Officer
REED'S, INC.
201 Merritt 7 Corporate Park
Norwalk, Connecticut 06851

Re: REED'S, INC.
Registration Statement on Form S-3
Filed December 31, 2018
File No. 333-229105

Dear Mr. Stalowir:

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 Ronald Alper at 202-551-3329 with any questions.

Sincerely,

Division of

Office of

Mining

Corporation Finance
Beverages, Apparel and
cc: Ruba Qashu

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