

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

June 17, 2021

Norman E. Snyder Chief Executive Officer Reed's, Inc. 201 Merritt 7 Norwalk, CT 06851

Re: Reed's, Inc.

Form 10-K for the Year Ended December 31, 2020

Filed March 30, 2021 File No. 001-32501

Dear Mr. Snyder:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Manufacturing