



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

DIVISION OF  
CORPORATION FINANCE

May 2, 2022

Norman Snyder, Jr.  
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 April 22, 2022**  
**File No. 333-264458**

Dear Mr. Snyder:

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 Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Ruba QaShu, Esq.