

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

DIVISION OF CORPORATION FINANCE

August 24, 2018

Steven M. Shum Chief Financial Officer Eastside Distilling, Inc. 1001 SE Water Avenue, Suite 390 Portland, OR 97214

> Re: Eastside Distilling, Inc. Registration Statement on Form S-3 Filed August 17, 2018 File No. 333-226912

Dear Mr. Shum:

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 Ruairi Regan at 202-551-3269 with any questions.

Sincerely,

Division of Corporation Finance Office of Beverages, Apparel and Mining

cc: Brad Wyatt, Esq.