



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

August 16, 2018

Via E-mail

Mr. Chuck Ence  
Chief Financial Officer  
New Age Beverage Corporation  
1700 E. 68<sup>th</sup> Avenue  
Denver, CO 80229

**Re: New Age Beverage Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2017  
Filed April 17, 2018  
Form 10-Q for the Quarterly Period Ended March 31, 2018  
Filed May 15, 2018  
File No. 001-38014**

Dear Mr. Ence:

We issued comments to you on the above captioned filings on June 27, 2018. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by August 30, 2018.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Brian McAllister at (202) 551-3341 or Angela Lumley at (202) 551- 3398 with any questions.

Sincerely,

/s/Craig Arakawa

Craig Arakawa  
Accounting Branch Chief  
Office of Beverages, Apparel and  
Mining