



DIVISION OF
CORPORATION FINANCE

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

May 23, 2025

Eric Healy
Chief Executive Officer
Branchout Food Inc.
205 SE Davis Avenue
Suite C
Bend, OR 97702

Re: Branchout Food Inc.
Registration Statement on Form S-3
Filed May 22, 2025
File No. 333-287500

Dear Eric Healy:

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 Kristin Baldwin at 202-551-7172 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing