

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-0405

Mail Stop 3561

July 10, 2009

Mr. Richard A. Bird Chief Executive Officer Charles & Colvard, Ltd. 300 Perimeter Park Drive, Suite A Morrisville, North Carolina 27560

Re: Charles & Colvard, Ltd.

Item 4.01 Form 8-K Filed June 26, 2008 File No. 000-23329

Dear Mr. Bird:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows Staff Accountant