

# CHARLES & COLVARD

June 11, 2024

**VIA EDGAR TRANSMISSION**

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Attn: Jenny O'Shanick  
Office of Manufacturing  
Division of Corporation Finance

Re: Charles & Colvard, Ltd.  
Registration Statement on Form S-3  
Filed on May 31, 2024  
File No. 333-279874

Dear Jenny O'Shanick:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Charles & Colvard, Ltd. (the "Company") hereby respectfully requests that the above referenced Registration Statement on Form S-3 be declared effective at 5:00 p.m. Eastern Time on Thursday, June 13, 2024, or as soon thereafter as is practicable or at such later time as the Company or its counsel may orally request via telephone call to the staff of the Commission.

Please direct any questions regarding this request to Julie Rizzo of K&L Gates LLP ((919) 743-7336; julie.rizzo@klgates.com). In addition, please notify Julie Rizzo when this request for acceleration has been granted. Thank you in advance for your assistance.

Sincerely,

/s/ Clint J. Pete

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Clint J. Pete  
Chief Financial Officer

cc: Julie Rizzo  
Partner, K&L Gates LLP

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170 Southport Drive, Morrisville, NC 27560  
p: 919.468.0399 | f: 919.468.0468 | charlesandcolvard.com

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