

CHARLES & COLVARD

June 1, 2021

VIA EDGAR TRANSMISSION

Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-0306

Attn: Effie Simpson
Division of Corporation Finance

Re: Charles & Colvard, Ltd.
Registration Statement on Form S-3
Filed May 26, 2021
File No. 333-256495
Request for Acceleration

Dear Ms. Simpson:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Charles & Colvard, Ltd. hereby requests acceleration of the effective date of the above-referenced Registration Statement on Form S-3 (File No. 333-256495), so that it may be declared effective at 4:30 p.m., Eastern Time on Wednesday, June 2, 2021, or as soon thereafter as is practicable.

If you have any questions, please contact me at (919) 468-0399, extension 354. Thank you in advance for your assistance.

Sincerely,

/s/ Clint J. Pete

Clint J. Pete
Chief Financial Officer

cc: Margaret N. Rosenfeld
Partner, K&L Gates, LLP

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