



DIVISION OF  
CORPORATION FINANCE

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

June 6, 2024

Don O'Connell  
Chief Executive Officer  
CHARLES & COLVARD, LTD.  
170 Southport Drive  
Morrisville, NC 27560

**Re: CHARLES & COLVARD, LTD.  
Registration Statement on Form S-3  
Filed on May 31, 2024  
File No. 333-279874**

Dear Don O'Connell:

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 Jenny O'Shanick at 202-551-8005 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Julie F. Rizzo