

Mail Stop 3561

June 9, 2009

Mr. Stephen C. Haley
Chief Executive Officer
Celsius Holdings, Inc.
140 NE 4th Avenue, Suite C
Delray Beach, FL 33483

**Re: Celsius Holdings, Inc.
Form 10-K for Fiscal Year Ended December 31, 2008
File No. 333-129847**

Dear Mr. Haley:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services