



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

DIVISION OF
CORPORATION FINANCE

May 20, 2021

Edwin Negron-Carballo
Chief Financial Officer
Celsius Holdings, Inc.
2424 N Federal Highway, Suite 208
Boca Raton, Florida 33431

Re: Celsius Holdings, Inc.
Form 10-K for the Year Ended December 31, 2019
Filed March 12, 2020
Form 10-K for the Year Ended December 31, 2020
Filed March 11, 2021
File No. 001-34611

Dear Mr. Negron-Carballo:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance
Office of Manufacturing