

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

DIVISION OF CORPORATION FINANCE

October 18, 2023

Jarrod Langhans Chief Financial Officer Celsius Holdings, Inc. 2424 N. Federal Highway, Suite 208 Boca Raton, FL 33431

> Re: Celsius Holdings, Inc. Form 10-K for the Fiscal Year Ended December 31, 2022 Filed March 1, 2023 File No. 001-34611

Dear Jarrod Langhans:

We have completed our review of your filing. 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 Energy & Transportation

cc: Robert W. Pommer III