

CHARLES & COLVARD

May 25, 2018

VIA EDGAR TRANSMISSION

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

Attn: Danilo Castelli
Division of Corporation Finance

Re: Charles & Colvard, Ltd.
Registration Statement on Form S-3
Filed May 18, 2018
File No. 333-225042
Request for Acceleration

Dear Mr. Castelli:

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. 333-225042), so that it may be declared effective at 4:30 p.m., Eastern Time on Wednesday, May 30, 2018, 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, Smith, Anderson, Blount, Dorsett, Mitchell & Jernigan, L.L.P.

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