



DIVISION OF
CORPORATION FINANCE

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

Mailstop 3561

May 24, 2018

Suzanne T. Miglucci
President and Chief Executive Officer
Charles & Colvard, Ltd.
170 Southport Drive
Morrisville, North Carolina 27560

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

Dear Ms. Miglucci:

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 Danilo Castelli at (202)551-6521 with any questions.

Sincerely,

/s/ Lisa M. Kohl for

Mara L. Ransom
Assistant Director
Office of Consumer Products

cc: Clint Pete
Margaret Rosenfeld