



DIVISION OF  
CORPORATION FINANCE

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

September 19, 2018

Edwin Negron-Carballo  
Chief Financial Officer  
Celsius Holdings, Inc.  
2424 N Federal Highway  
Suite 206  
Boca Raton, Florida 33431

**Re: Celsius Holdings, Inc.**  
**Form 10-K for the year ended December 31, 2017**  
**File No. 001-34611**

Dear Mr. Negron-Carballo:

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 Beverages, Apparel and  
Mining