



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