



DIVISION OF
CORPORATION FINANCE

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

November 1, 2017

Mail Stop 4631

Via Email

Mr. Mark Udell
Chief Financial Officer
Cure Pharmaceutical Holding Corp.
1620 Beacon Place
Oxnard, California 93033

Re: Cure Pharmaceutical Holding Corp
Form 10-K for Fiscal Year Ended December 31, 2016
Filed April 17, 2017
Form 10-Q as of June 30, 2017
Filed on August 14, 2017
File No. 333-204857

Dear Mr. Udell:

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,

/s/ Terence O'Brien

Terence O'Brien
Accounting Branch Chief
Office of Manufacturing and
Construction