



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

DIVISION OF  
CORPORATION FINANCE

February 3, 2022

Wessel Booyesen  
Chief Financial Officer  
Charlotte's Web Holdings, Inc.  
1801 California Street  
Suite 4800  
Denver, CO 80202

**Re: Charlotte's Web Holdings, Inc.  
Form 10-12G  
Exhibit No. 10.3  
Filed November 5, 2021  
File No. 000-56364**

Dear Mr. Booyesen:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance