

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

May 11, 2022

Henry R. Hague, III Chief Financial Officer Clever Leaves Holdings Inc. 6501 Congress Avenue, Suite 240 Boca Raton, FL 33487

> Re: Clever Leaves Holdings Inc. Form 10-K for the Fiscal Year Ended December 31, 2021 Filed March 24, 2022 File No. 001-39820

Dear Mr. Hague:

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 Life Sciences