



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

DIVISION OF  
CORPORATION FINANCE

November 30, 2020

Kyle Detwiler  
Chief Executive Officer  
Clever Leaves Holdings Inc.  
489 Fifth Avenue, 27th Floor  
New York, New York 10017

**Re:   Clever Leaves Holdings Inc.  
      Registration Statement on Form S-4  
      Exhibit No. 2.1  
      Filed August 6, 2020, as amended  
      File No. 333-241707**

Dear Mr. Detwiler:

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