

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

December 18, 2020

Jason Ma President Chelsea Worldwide Inc. 11 Marshall Road, Suite 1L Wappingers Falls, New York 12590

Re: Chelsea Worldwide Inc.

**Registration Statement on Form S-4** 

Exhibit No. 10.17

Filed September 10, 2020

File No. 333-248703

Dear Mr. Ma:

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