



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

DIVISION OF  
CORPORATION FINANCE

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