

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

DIVISION OF CORPORATION FINANCE

January 26, 2021

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-1 Filed January 20, 2021 File No. 333-252241

Dear Mr. Detwiler:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Alan Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Sebastian L. Fain, Esq.