



DIVISION OF
CORPORATION FINANCE

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

August 16, 2021

David M. Kestin, Esq.
General Counsel
Clever Leaves Holdings Inc.
489 Fifth Avenue, 27th Floor
New York, NY 10017

**Re: Clever Leaves Holdings Inc.
Draft Registration Statement on Form S-1
Submitted August 10, 2021
CIK No. 0001819615**

Dear Mr. Kestin:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 David Gessert at 202-551-2326 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences