

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

VIA EDGAR

December 16, 2020

U.S. Securities & Exchange Commission
Division of Corporation Finance
Office of Finance
100 F Street, NE
Washington, D.C. 20549

**Re: Chelsea Worldwide Inc.
Registration Statement on Form S-4 (File No. 333-248703)**

Dear Ms. Schwartz:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Chelsea Worldwide Inc. hereby requests acceleration of the effectiveness of the above referenced Registration Statement so that it will become effective at 2:00 P.M. Eastern Time on December 18, 2020, or as soon as thereafter practicable.

Very truly yours,

/s/ Jason Ma

Name: Jason Ma

Title: Chief Executive Officer
