
Odyssey Semiconductor Technologies, Inc.
9 Brown Road
Ithaca, NY 14850

June 22, 2021

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F. Street, N.E.
Washington, D.C. 20549

Re: Odyssey Semiconductor Technologies, Inc.
Registration Statement on Form S-1
File No. 333-257178

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned respectfully requests that the effective date of the above-referenced Registration Statement be accelerated so that the same will become effective at 4:00 PM on June 24, 2021, or as soon thereafter as is practicable.

Sincerely,

Odyssey Semiconductor Technologies, Inc.

By: /s/ Alex Behfar
Name: Alex Behfar
Title: Chairman and Chief Executive Officer
