

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

February 13, 2020

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. 333-234741

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 12:00 PM on February 14, 2020, or as soon thereafter as is practicable.

Sincerely,
Odyssey Semiconductor Technologies, Inc.

By: /s/ Richard J. Brown
Name: Richard J. Brown
Title: Chairman and Chief Executive Officer