

**Orsat Corp**  
**18851 NE 29th Avenue, Suite 700**  
**Aventura, FL 33180**

December 10, 2020

United States Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549  
Attn: Mr. Michael C. Foland, Esq.

Re: **Request for Acceleration**  
**Orsat Corp - Registration Statement on Form S-1**  
**Filed December 4, 2020**  
**File No. 333-251159**

Ladies and Gentlemen:

Pursuant to Rule 461 of the Securities Act of 1933, as amended (the "Securities Act"), Orsat Corp (the "Company"), respectfully requests that the effective date of its Registration Statement on Form S-1 (File No. 333-251159) ("Registration Statement") be accelerated and that such Registration Statement become effective at 4:30P.M., Washington, D.C. time, on December 15, 2020, or as soon thereafter as practicable.

Very truly yours,

**Orsat Corp**

*/s/ David Phipps*

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Name: David Phipps  
Title: Chief Executive Officer

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