

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

December 14, 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 14, 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, as amended to date (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 16, 2020, or as soon thereafter as practicable.

Very truly yours,

Orsat Corp

/s/ David Phipps

Name: David Phipps
Title: Chief Executive Officer
