



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

July 27, 2021

Gregg Koechlein  
Chief Financial Officer  
High Sierra Technologies, Inc.  
1495 Ridgeview Drive, Suite 230A  
Reno, Nevada 89519

**Re: High Sierra Technologies, Inc.**  
**Form 10-K for the year ended December 31, 2020**  
**Filed April 14, 2021**  
**File No. 000-52036**

Dear Mr. Koechlein:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction