



February 4, 2021

Division of Corporation Finance
Securities and Exchange Commission
Mail Stop 4561
Washington D.C. 20549

VIA FAX to (202) 772-9201

Re:

Universal Solar Technology, Inc
Form 10-12G
Filed January 25, 2021
File No. 000-56244

Ladies and Gentlemen:

Pursuant to your recent communication to Universal Solar Technology, Inc please be advised that Universal Solar Technology, Inc (the "Company") hereby respectfully requests withdrawal of the above-mentioned Form 10. pursuant to Rule 477 of Regulation C promulgated by the Securities and Exchange Commission (the "SEC") under the Securities Act of 1933, as amended (the "Act"). The document was originally filed on January 25th, 2021.

The Company understood, potentially incorrectly through counsel, that the Form 10 was needed to be filed on behalf of the company and shareholders. We now understand the document was superfluous. Accordingly, the Company respectfully requests that the SEC grant an order permitting withdrawal of the Registration Statement and declare the withdrawal effective as soon as feasibly possible.

Please contact this office with any additional questions in this regard.

Sincere Regards,

A handwritten signature in blue ink, appearing to read "Stephen H. Watkins", is written over a horizontal line.

Stephen H. Watkins
Chief Executive Officer
Universal Solar Technology, Inc.
(954) 856-6659