



DIVISION OF
CORPORATION FINANCE

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

August 24, 2021

Kirk Blossch
President
Outdoor Specialty Products, Inc.
3842 Quail Hollow Drive
Salt Lake City, Utah 84109

Re: Outdoor Specialty Products, Inc.
Registration Statement on Form 10
File No. 000-56301
Filed July 28, 2021

Dear Mr. Blossch:

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 Manufacturing

cc: Ronald N. Vance