



DIVISION OF  
CORPORATION FINANCE

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

March 31, 2020

Michael Karnjanaprakorn  
Chief Executive Officer  
Otis Gallery LLC  
335 Madison Ave, 16th Floor  
New York, NY 10017

**Re: Otis Gallery LLC**  
**Offering Statement on Form 1-A**  
**Post-qualification Amendment No. 5**  
**Filed March 25, 2020**  
**File No. 024-10951**

Dear Mr. Karnjanaprakorn:

We have reviewed your amendment and do not have any comments.

We will consider qualifying your offering statement at your request. If a participant in your offering is required to clear its compensation arrangements with FINRA, please have FINRA advise us that it has no objections to the compensation arrangements prior to qualification.

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.

Please contact Daniel Morris at (202) 551-3314 or Erin Jaskot at (202) 551-3442 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Louis Bevilacqua, Esq.