



DIVISION OF  
CORPORATION FINANCE

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

June 17, 2021

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. 21**  
**Filed June 11, 2021**  
**File No. 024-10951**

Dear Mr. Karnjanaprakorn:

This is to advise you that we do not intend to review your amendment.

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 Jacqueline Kaufman at 202-551-3797 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services