



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

DIVISION OF  
CORPORATION FINANCE

June 2, 2021

Alex Behfar  
Executive Chairman and Acting Chief Executive Officer  
Odyssey Semiconductor Technologies, Inc.  
9 Brown Road  
Ithaca, NY 14850

**Re: Odyssey Semiconductor Technologies, Inc.**  
**Form 10-K for the year ended December 31, 2020**  
**Filed April 8, 2021**  
**Form 10-K/A for the year ended December 31, 2020**  
**Filed May 28, 2021**  
**File No. 333-234741**

Dear Mr. Behfar:

We have completed our review of your filings. 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