



DIVISION OF
CORPORATION FINANCE

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

September 24, 2024

Wayne Tupuola
Chief Executive Officer
Laser Photonics Corporation
1101 North Keller Road, Suite G-2
Orlando, Florida 32810

Re: Laser Photonics Corporation
Preliminary Information Statement on Schedule 14C
Filed on September 17, 2024
File No. 001-41515

Dear Wayne Tupuola:

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: Ernest Stern