



October 8, 2024

VIA EDGAR

United States Securities
and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attention: Patrick Fullem

**Re: Twin Vee PowerCats, Co.
Registration Statement on Form S-4
Filed August 27, 2024
File No: 333-281788**

Dear Mr. Fullem:

Twin Vee PowerCats, Co. (the "**Registrant**") hereby requests that the effective date of the above-referenced Registration Statement on Form S-4 (File No. 333-281788), be accelerated by the U.S. Securities and Exchange Commission (the "**Commission**") to become effective on **Thursday, October 10, 2024, at 4:00 p.m.**, Eastern Time, or as soon as reasonably practicable thereafter.

The Registrant understands that the Staff of the Commission will consider this request as confirmation by the Registrant that it is aware of its responsibilities under the federal securities laws as they relate to the issuance of the securities covered by the Registration Statement.

The Registrant hereby authorizes Leslie Marlow of Blank Rome LLP to orally modify or withdraw this request for acceleration. Please contact Leslie Marlow at (212) 885-5358 or Hank Gracin at (212) 885-5362 with any questions you may have concerning this request, and please notify either of them when this request for acceleration has been granted.

Very truly yours,

TWIN VEE POWERCATS, CO.

By: /s/ Joseph Visconti
Name: Joseph Visconti
Title: Chief Executive Officer

cc: Leslie Marlow, Blank Rome LLP
Hank Gracin, Blank Rome LLP
