
ThinkEquity LLC
17 State Street, 41st Floor
New York, NY 10004

January 21, 2026

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporate Finance
100 F St., NE
Washington, D.C. 20549

**Re: Twin Vee PowerCats Co.
Registration Statement on Form S-1 (File No. 333-292661)**

Ladies and Gentlemen:

ThinkEquity LLC, as representative of the underwriters of the offering pursuant to the above-referenced Registration Statement, hereby concurs in the request by Twin Vee PowerCats Co. to withdraw its request for an accelerated effective date of the above-referenced Registration Statement to 5:00 p.m. Eastern Time on Wednesday, January 21, 2026.

Very truly yours,

ThinkEquity LLC

By: /s/ Eric Lord
Name: Eric Lord
Title: Head of Investment Banking
