

February 9, 2026

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549

RE: **Birchtech Corp. (CIK: 0000728385)**
Registration Statement No. 333-292701 on Form S-1, as amended (the "Registration Statement")

Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations of the U.S. Securities and Exchange Commission under the Securities Act of 1933, as amended (the "*Securities Act*"), Lake Street Capital Markets, LLC, as representative of the underwriters, hereby requests acceleration of the effective date of the above-referenced Registration Statement so that it will become effective at 4:00 p.m. Eastern Time, February 11, 2026, or as soon thereafter as practicable.

Pursuant to Rule 460 under the Securities Act, please be advised that we will distribute as many electronic copies of the proposed form of preliminary prospectus as appears to be reasonable to secure adequate distribution.

The undersigned has complied and will comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

By: **LAKE STREET CAPITAL MARKETS, LLC**

By: /s/ Michael Townley

Name: Michael Townley

Title: Head of Investment Banking
