

BIRCHTECH CORP.
1810 Jester Drive
Corsicana, Texas 75109

February 12, 2026

VIA EDGAR

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

Attention: Jane Park

Re: Birchtech Corp.
Registration Statement on Form S-1, as amended
Originally Filed January 13, 2026
File No. 333-292701

Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended (the "Act"), Birchtech Corp. (the "Company") respectfully requests that the effective date of the registration statement referred to above be accelerated so that it will become effective at 4:00 p.m., Eastern Standard Time, on Tuesday, February 17, 2026, or as soon thereafter as possible. In making this acceleration request, the Company acknowledges that it is aware of its responsibilities under the Act.

Please notify Alexander M. Schwartz of Sheppard, Mullin, Richter & Hampton LLP, counsel to the Company, at (312) 499-6369 as soon as possible as to the time the registration statement has been declared effective pursuant to this acceleration request.

Very truly yours,

BIRCHTECH CORP.

By: /s/ Richard MacPherson

Name: Richard MacPherson

Title: President, Chief Executive Officer, Secretary and Chairman

cc: Alexander M. Schwartz , Sheppard, Mullin, Richter & Hampton LLP
