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United States securities and exchange commission logo

June 12, 2020

Michael Bannon  
Chief Executive Officer  
Bantec, Inc.  
195 Paterson Avenue  
Little Falls, NJ 07424

Re: Bantec, Inc.  
Registration

Statement on Form S-1

Filed June 8, 2020  
File No. 333-238998

Dear Mr. Bannon:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Sergio Chinos, Staff Attorney, at (202) 551-7844 with any questions.

Sincerely,

Division of Corporation Finance

Office of Manufacturing

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