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United States securities and exchange commission logo

March 11, 2021

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

Re: Bantec, Inc.  
Registration

Statement on Form S-1

File No: 333-253957  
Filed on March 5,

2021

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 Anne

McConnell at 202-551-3709 with any questions.

Sincerely,

Division of Corporation Finance

Office of Manufacturing

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