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United States securities and exchange commission logo

January 28, 2022

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

Re: Bantec, Inc.
Registration

Statement on Form S-1
2022

Filed January 21,
File No. 333-262274

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 Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

Matt Stout

cc:
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