



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

May 22, 2024

Jackie Placeres  
Acting Interim Chief Financial Officer  
Basanite, Inc.  
2041 NW 15th Avenue  
Pompano Beach, FL 33069

**Re: Basanite, Inc.**

**Form 10-K for the Fiscal Year Ended December 31, 2023**

**File No. 000-53574**

Dear Jackie Placeres:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing