



DIVISION OF
CORPORATION FINANCE

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

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