



DIVISION OF
CORPORATION FINANCE

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

December 2, 2020

Gary Copperud
Chief Executive Officer
BT Brands, Inc.
405 Main Avenue West
Suite 2D
West Fargo, ND 58078

Re: BT Brands, Inc.
Registration Statement on Form S-1
Filed November 25, 2020
File No. 333-250957

Dear Mr. Copperud:

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 Donald Field at 202-551-3680 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services