



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

DIVISION OF
CORPORATION FINANCE

March 24, 2023

Keith Jaffee
Chief Executive Officer
Banyan Acquisition Corp
400 Skokie Blvd
Suite 820
Northbrook, IL 60062

Re: Banyan Acquisition Corp
Preliminary Proxy Statement on Schedule 14A
Filed March 17, 2023
File No. 001-41236

Dear Keith Jaffee:

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 Real Estate & Construction

cc: Mark D. Wood, Esq.