

December 11, 2008

Mail Stop 6010

Arun Govil
President, Chief Executive Officer, Treasurer and Chairman
CEMTREX, Inc.
19 Engineers Lane
Farmingdale, New York 11735

**Re: CEMTREX, Inc.
Amendment No. 5 to Registration Statement on Form 10
Filed November 25, 2008
File No. 000-53238**

Dear Mr. Govil:

We have completed our review of your registration statement on Form 10 and have no further comments at this time. If you have any questions, please contact Geoffrey D. Kruczek at (202) 551-3641 or Praveen Kartholy at (202) 551-3778.

Sincerely,

Brian Cascio
Accounting Branch Chief

cc (via fax): Stephen J. Czarnik, Esq.