

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

July 27, 2020

Saagar Govil Chairman of the Board Cemtrex, Inc. 276 Greenpoint Avenue, Bld. 8 Suite 208 Brooklyn, NY 11222

Re: Cemtrex, Inc.
Registration Statement on Form S-3
Filed July 21, 2020
File No. 333-239963

Dear Mr. Govil:

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 Thomas Jones at 202-551-3602 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing

cc: Scott Doney, Esq.