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December 8, 2016

## VIA EMAIL AND EDGAR

U.S. Securities and Exchange Commission 100 F Street, N.E. Washington, D.C. 20549 Attention: Laurie Abbott, Esq.,

Division of Corporation Finance

Re: Cemtrex Inc.

Registration Statement on Form S-1 (No. 333-213369)

Ladies and Gentlemen:

On behalf of Cemtrex Inc. (the "Company"), we enclose the Company's request for acceleration of the above-referenced Registration Statement to 9:30 a.m., Eastern time, on Monday, December 12, 2016, or as soon as possible thereafter.

Please advise the undersigned of the effectiveness of the Registration Statement.

Very truly yours,

/s/ Spencer G. Feldman

Spencer G. Feldman

cc: Mr. Aron Govil Mr. Saagar Govil

OLSHAN FROME WOLOSKY LLP

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## Cemtrex Inc.

19 Engineers Lane Farmingdale, New York 11735

December 8, 2016

U.S. Securities and Exchange Commission 100 F Street, N.E.

Washington, D.C. 20549

Laurie Abbott, Esq., Attention:

Division of Corporation Finance

Re: Cemtrex Inc.

Registration Statement on Form S-1 (No. 333-213369)

## Ladies and Gentlemen:

Cemtrex Inc. hereby requests that the effectiveness of the above-referenced Registration Statement be accelerated so that it will become effective at 9:30 a.m., Eastern time, on Monday, December 12, 2016, or as soon as possible thereafter.

Very truly yours,

CEMTREX INC.

By: /s/ Saagar Govil

Saagar Govil

President and Chief Executive Officer