

**CEMTREX, INC.**  
135 Fell Court  
Hauppauge, NY 11788  
Phone: (631) 756-9116

April 30, 2024

**THE UNITED STATES SECURITIES  
AND EXCHANGE COMMISSION**

Attn: Patrick Fullem  
Division of Corporation Finance  
Mail Stop 7010  
100 F. Street NE  
Washington, D.C. 20549-7010

**Re: Cemtrex, Inc.**  
**Registration Statement on Form S-1**  
**File No. 333-276556**

Dear Mr. Fullem:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Cemtrex, Inc. (the "Company") hereby requests acceleration of the effective date of its Registration Statement on Form S-1 to 4:30 PM Eastern Time on Tuesday, April 30, 2024, or as soon thereafter as is practicable.

By: */s/ Saagar Govil*

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Saagar Govil  
Chief Financial Officer

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