



DIVISION OF
CORPORATION FINANCE

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

February 21, 2023

Douglas Davis
Chief Executive Officer
Bannix Acquisition Corp.
8265 West Sunset Blvd. Suite #107
West Hollywood CA 90046

Re: Bannix Acquisition Corp.
Preliminary Proxy Statement on Schedule 14A
Filed February 6, 2023
File No. 001-40790

Dear Douglas Davis:

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: Stephen M. Fleming, Esq.