

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

DIVISION OF CORPORATION FINANCE

March 24, 2023

Keith Jaffee Chief Executive Officer Banyan Acquisition Corp 400 Skokie Blvd Suite 820 Northbrook, IL 60062

> Re: Banyan Acquisition Corp Preliminary Proxy Statement on Schedule 14A Filed March 17, 2023 File No. 001-41236

Dear Keith Jaffee:

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: Mark D. Wood, Esq.