



DIVISION OF  
CORPORATION FINANCE

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

December 19, 2024

Kenneth Brimmer  
Chief Financial Officer  
BT Brands, Inc.  
405 Main Avenue West, Suite 2D  
West Fargo, ND 58078

**Re: BT Brands, Inc.**  
**Registration Statement on Form S-3**  
**Filed on December 16, 2024**  
**File No. 333-283830**

Dear Kenneth Brimmer:

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 Scott Anderegg at 202-551-3342 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services