



DIVISION OF
CORPORATION FINANCE

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

January 28, 2025

Saagar Govil
Chief Executive Officer
CEMTREX INC
153 Fell Court
Hauppauge, NY 11788

Re: CEMTREX INC
Schedule 14C Information Statement
Filed January 13, 2025
File No. 001-37464

Dear Saagar Govil:

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 Manufacturing