

April 9, 2024

Guillaume Lefevre
Interim Chief Executive Officer
Presto Automation Inc.
985 Industrial Road
San Carlos, CA 94070

Re: Presto Automation

Inc.

Registration

Statement on Form S-3

Filed April 5, 2024

File No. 333-278514

Dear Guillaume Lefevre:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 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 Jeff

Kauten at 202-551-3447 with any questions.

Sincerely,

Division of Corporation Finance

Office of Technology

cc:

Will Burns