

May 10, 2023

Krishna Gupta
Interim CEO
Presto Automation Inc.
985 Industrial Road
San Carlos, CA 94070

Inc.

Statement on Form S-1

Re: Presto Automation

Registration

Filed May 1, 2023
File No. 333-271551

Dear Krishna Gupta:

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 Mariam Mansaray, Staff Attorney, at (202) 551-5176 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance

Office of Technology

cc:

Laura Katherine Mann