



DIVISION OF  
CORPORATION FINANCE

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

July 19, 2018

Robby Chang  
Chief Financial Officer  
Riot Blockchain, Inc.  
202 6th Street, Suite 40  
Castle Rock, CO 80104

**Re: Riot Blockchain, Inc.**  
**Registration Statement on Form S-3**  
**Filed July 10, 2018**  
**File No. 333-226111**

Dear Mr. Chang:

We have limited our review of your registration statement to those issues we have addressed in our comment. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to the comment, we may have additional comments.

Registration Statement on Form S-3

General

1. We note that you have a pending request for confidential treatment and that there are outstanding comments on your Form 10-K and Form 10-K/A for the fiscal year ended December 31, 2017, your Form 10-Q for the quarter ended March 31, 2018, and your Current Report on Form 8-K filed October 4, 2017. Please be advised that we will not be in a position to declare your registration statement effective until (1) we resolve any issues concerning the confidential treatment request, and (2) all comments on your Exchange Act filings are resolved.

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.

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Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Please contact Dorrie Yale at 202-551-8776 or Suzanne Hayes at 202-551-3675 with any questions.

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Harvey Kesner