



DIVISION OF  
CORPORATION FINANCE

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

April 5, 2019

Robby Chang  
Chief Financial Officer  
Riot Blockchain, Inc.  
202 6th Street, Suite 401  
Castle Rock, CO 80104

**Re: Riot Blockchain, Inc.**  
**Current Report on Form 8-K filed October 4, 2017**  
**Form 10-K/A for the Fiscal Year Ended December 31, 2017**  
**Form 10-Q/A for the Quarter Ended September 30, 2018**  
**Supplemental Response dated January 29, 2019**

Dear Mr. Chang:

We have completed our review of your filings. 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 Healthcare & Insurance

cc: William Jackman