



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

DIVISION OF
CORPORATION FINANCE

October 8, 2019

Daniel Allen
Principal Executive Officer
Blue Line Protection Group, Inc.
5765 Logan Street
Denver, CO 80216

Re: Blue Line Protection Group, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2018
Filed April 16, 2019
Form 10-Q for the Quarterly Period Ended June 30, 2019
Filed August 16, 2019
File No. 000-52942

Dear Mr. Allen:

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 Trade & Services

cc: accounting@bluelineprotectiongroup.com