



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

DIVISION OF  
CORPORATION FINANCE

March 14, 2019

John Wilkes  
Chief Executive Officer  
DLT Resolution Inc.  
5940 S. Rainbow Blvd.  
Suite 400-32132  
Las Vegas, NV 89118

**Re: DLT Resolution Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2017**  
**Filed April 13, 2018**  
**File No. 333-148546**

Dear Mr. Wilkes:

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 Telecommunications