



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3040

October 16, 2018

Charles W. Allen  
Chief Executive Officer  
BTCS, Inc.  
9466 Georgia Avenue #124  
Silver Spring, MD 20901

**Re: BTCS, Inc.**  
**Form 10-K for the Year Ended December 31, 2017**  
**Filed March 14, 2018**  
**File No. 000-55141**

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,

/s/ Kathleen Collins

Kathleen Collins  
Accounting Branch Chief  
Office of Information Technologies  
and Services