



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

October 12, 2017

Zachary L. Venegas  
Chief Executive Officer  
Helix TCS, Inc.  
5300 DTC Parkway  
Greenwood Village, CO 80111

**Re: Helix TCS, Inc.**  
**Form 10-12G**  
**Filed December 9, 2016**  
**File No. 000-55722**

Dear Mr. Venegas:

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/ Terry French for

Larry Spigel  
Assistant Director  
AD Office 11 – Telecommunications