



DIVISION OF  
CORPORATION FINANCE

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

July 14, 2023

Shawn Owen  
Interim Chief Executive Officer  
Salt Blockchain Inc.  
c/o Ballard Spahr LLP  
1735 Market Street, 51st Floor  
Philadelphia, PA 19103

**Re: Salt Blockchain Inc.**  
**Amendment No. 4 to Registration Statement on Form 10-12G**  
**Filed September 10, 2021**  
**Response Dated July 25, 2022**  
**File No. 000-56283**

Dear Shawn Owen:

We issued comments to you on the above captioned filing on September 6, 2022. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by July 28, 2023.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact David Lin, Staff Attorney, at (202) 551-3552 or Sandra Hunter Berkheimer, Legal Branch Chief, at (202) 551-3758 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Crypto Assets