



DIVISION OF  
CORPORATION FINANCE

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

December 22, 2021

Hunter Horsely  
Chief Executive Officer  
Bitwise 10 Crypto Index Fund  
400 Montgomery Street, Suite 600  
San Francisco, CA 94111

**Re: Bitwise 10 Crypto Index Fund**  
**Form 8-K filed December 2, 2021**  
**File No. 000-56270**

Dear Mr. Horsely:

We have completed our review of your filings. 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 Finance