



DIVISION OF  
CORPORATION FINANCE

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

March 4, 2022

Michael Sonnenshein  
Chief Executive Officer  
Grayscale Litecoin Trust (LTC)  
290 Harbor Drive, 4th Floor  
Stamford, CT 06902

**Re: Grayscale Litecoin Trust (LTC)**  
**Registration Statement on Form 10**  
**Filed July 12, 2021**  
**File No. 000-56310**

Dear Mr. Sonnenshein:

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