



DIVISION OF  
CORPORATION FINANCE

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

October 13, 2022

Gregory D. King  
Chief Executive Officer  
Osprey Bitcoin Trust  
1241 Post Road, 2nd Floor  
Fairfield, CT 06824

**Re: Osprey Bitcoin Trust**  
**Registration Statement on Form 10-12G**  
**Filed July 8, 2021**  
**File No. 000-56307**

Dear Gregory D. King:

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