



DIVISION OF  
CORPORATION FINANCE

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

April 3, 2020

Rosanne Luth  
Chief Executive Officer  
SavvyShares LLC  
1365 Fourth Avenue  
San Diego, CA 92101

**Re: SavvyShares LLC**  
**Amendment No. 1 to Draft Offering Statement on Form 1-A**  
**Submitted March 23, 2020**  
**CIK No. 0001801255**

Dear Ms. Luth:

We have reviewed your amended draft offering statement and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft offering statement or publicly filing your offering statement on EDGAR. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response. After reviewing any amendment to your draft offering statement or filed offering statement and the information you provide in response to this comment, we may have additional comments.

Amendment No. 1 to Draft Offering Statement on Form 1-A

Description of Business

Competition, page 26

1. You disclose that you believe your single-source digital tracking technology will provide you with a competitive advantage. In this regard, we note from your website that Luth Research, your founder and competitor, has comparable tracking technology ("SavvyConnect") that it launched in 2009. If true, please identify Luth Research as a competitor in digital tracking and address the risks and challenges that you may face as a result of such competition.

Rosanne Luth  
SavvyShares LLC  
April 3, 2020  
Page 2

You may contact Eiko Yaoita Pyles, Staff Accountant, at (202) 551-3587 or Kathleen Collins, Accounting Branch Chief, at (202) 551-3499 if you have questions regarding comments on the financial statements and related matters. Please contact Bernard Nolan, Attorney-Adviser, (202) 551-6515 or, in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: John Tishler, Esq.