



DIVISION OF  
CORPORATION FINANCE

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

January 4, 2023

David Hytha  
Chief Financial Officer  
Crypto 1 Acquisition Corp  
1221 Brickell Avenue, Suite 900  
Miami, FL 33131

**Re: Crypto 1 Acquisition Corp**  
**Form 10-K for the Year Ended December 31, 2021**  
**Filed March 31, 2022**  
**File No. 001-41124**

Dear David Hytha:

We have completed our review of your filing. 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 Real Estate & Construction

cc: Jonathan Talcott