



DIVISION OF
CORPORATION FINANCE

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

October 18, 2021

Bennett J. Yankowitz
Chief Financial Officer
RocketFuel Blockchain, Inc.
201 Spear Street, Suite 1100
San Francisco, CA 94105

Re: RocketFuel Blockchain, Inc.
Registration Statement on Form S-1
Filed October 13, 2021
File No. 333-260207

Dear Mr. Yankowitz:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Anna Abramson, Staff Attorney, at (202) 551-4969 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Elizabeth C. McNichol