



DIVISION OF  
CORPORATION FINANCE

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

September 20, 2024

Michael Prevoznik  
Chief Financial Officer  
BTCS Inc.  
9466 Georgia Avenue #124  
Silver Spring, MD 20910

**Re: BTCS Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**Form 10-K for the Fiscal Year Ended December 31, 2023**  
**File No. 001-40792**

Dear Michael Prevoznik:

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 Crypto Assets

cc: Michael Prevoznik