

DIVISION OF CORPORATION FINANCE

Mail Stop 3561

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

May 13, 2019

Patrick Moynihan Chairman of the Board and Chief Executive Officer Blockchain Industries, Inc. 730 Arizona Ave., Suite 220 Santa Monica, California 90401

> Re: Blockchain Industries, Inc. Form 10-K for Fiscal Year Ended April 30, 2018 Filed October 29, 2018 Amendment 2 to Form 10-Q for Fiscal Quarter Ended January 31, 2018 Filed November 2, 2018 File No. 0-51126

Dear Mr. Moynihan:

We issued comments to you on the above captioned filings on December 3, 2018. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by May 27, 2019.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Yolanda Guobadia at (202) 551-3562 or William Thompson at (202) 551-3344 with any questions.

Sincerely,

/s/ William H. Thompson

William H. Thompson Accounting Branch Chief Office of Consumer Products