



DIVISION OF
CORPORATION FINANCE

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

July 19, 2023

Amrita Ahuja
Chief Financial Officer
Block, Inc.
1455 Market Street
Suite 600
San Francisco, CA 94103

Re: Block, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2022
Filed February 23, 2023
File No. 001-37622

Dear Amrita Ahuja:

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 Technology

cc: Shahzia Rahman