

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

April 13, 2023

Erke Huang Chief Financial Officer Bit Digital, Inc. 33 Irving Place New York, NY 10003

Re: Bit Digital, Inc.

Form 20-F Filed April 15, 2022

File No. 001-38421

Dear Erke Huang:

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 Crypto Assets