



DIVISION OF
CORPORATION FINANCE

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

June 30, 2021

Roseanne Luth
Chief Executive Officers
SavvyShares LLC
404 Camino Del Rio South, Suite 505
San Diego, CA 92108

Re: SavvyShares LLC
Offering Statement on Form 1-A
Post-qualification Amendment No. 1
Filed June 25, 2021
File No. 024-11200

Dear Ms. Luth:

This is to advise you that we do not intend to review your amendment.

We will consider qualifying your offering statement at your request. If a participant in your offering is required to clear its compensation arrangements with FINRA, please have FINRA advise us that it has no objections to the compensation arrangements prior to qualification.

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 Kathleen Krebs, Special Counsel, at 202-551-3350, or Jan Woo, Legal Branch Chief, at 202-551-3453 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: John D. Tishler, Esq.