



DIVISION OF  
CORPORATION FINANCE

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

November 27, 2023

Bennett Yankowitz  
Chief Financial Officer  
RocketFuel Blockchain, Inc.  
201 Spear Street  
Suite 1100  
San Francisco, California 94105

**Re: RocketFuel Blockchain, Inc.**  
**Form 8-K filed April 26, 2023**  
**File No. 033-17773-NY**

Dear Bennett Yankowitz:

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