



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

DIVISION OF
CORPORATION FINANCE

September 8, 2020

Andre De Castro
Chief Executive Officer
Blockchain of Things, Inc.
747 3rd Avenue
New York, NY 10017

Re: Blockchain of Things, Inc.
Form 10-12G
Filed June 1, 2020
File No. 000-56170

Dear Mr. De Castro:

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 Finance