



October 30, 2021

Via Electronic Submission and Email

Deborah Tarasevich, Assistant Director, Cyber Unit,
Division of Enforcement, U.S. Securities and Exchange Commission
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Phone, (202) 551-4726, Email: TarasevichD@sec.gov

CC: Chairman and Commissioners

Gary Gensler, 202-551-2100, Chair@sec.gov

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Caroline A. Crenshaw, (202) 551-5070, CommissionerCrenshaw@sec.gov

and

Erin Purnell, Acting Legal Branch Chief, Division of Finance,
(202) 551-3454, PurnellE@sec.gov,

Martin Zerwitz, Division of Enforcement, ZerwitzM@sec.gov

Michael Baker, Division of Enforcement, BakerMic@sec.gov

Re: American CryptoFed, HO-14399

Dear Ms. Tarasevich

Thank you for your offer sent in your secure email below stating, “If you would like, we can schedule a call with you, and your counsel should you retain counsel, and staff in the Division of Corporation Finance to further discuss the deficiencies previously cited to you.”

We accept your offer of the SEC staff’s time in the Division of Corporate Finance and reserve their time. However, instead of a call, we request that they use the reserved time to respond in writing point-by-point directly to our October 12th point-by-point reply to Ms. Erin Purnell’s



October 8th letters, so that we are able to clearly assess whether we have any material and substantial gaps which will need to be closed by us. We have asked multiple times, but both you and Ms. Erin Purnell are unable to provide any responses in writing yet. The unwillingness of both you and Ms. Erin Purnell to provide a written response further demonstrates that our October 12th reply provided sufficient evidence and reasoning to prove that our Form 10 filing has zero deficiency. Therefore, we do need your response to seriously consider your request for withdrawing our Form 10 filing.

To avoid any misunderstandings and to transparently comply with the spirit of disclosure of the SEC, securities related laws and regulations, I have copied your secure email underneath my signature which we will post in our website together with this email response.

I look forward to your written reply.

Sincerely yours,

DocuSigned by:

AE52AD38E6AC4EC...

Marian Orr
CEO, American CryptoFed DAO

Received: Oct 29, 2021 1:50 PM

Expires: Jan 27, 2022 2:50 PM

From: tarasevichd@sec.gov

To: marian.orr@americancryptofed.org

Cc: zhouxm@americancryptofed.org, scott.moeller@americancryptofed.org, bakermic@sec.gov, zerwitzm@sec.gov

Subject: smail American CryptoFed, HO-14399

This message was sent securely using Zix ®



Ms. Orr –

Thank you for your email. The material deficiencies in American CryptoFed DAO LLC's Form 10 were spelled out, point-by-point, in the letter from Division of Corporation Finance staff, dated October 8, 2021, and discussed with you and other representatives from the Company on October 4, 2021. The Company's responses have not remedied the deficiencies in any way. If you would like, we can schedule a call with you, and your counsel should you retain counsel, and staff in the Division of Corporation Finance to further discuss the deficiencies previously cited to you.

Finally, we understand your email response to mean that the Company does not intend to withdraw the Form 10 in a timely fashion. As such, we intend to recommend that the Commission take appropriate enforcement action. Deb Tarasevich

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