



DIVISION OF  
CORPORATION FINANCE

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

April 6, 2026

W. Alexander Holmes  
Chief Executive Officer  
Bitcoin Depot Inc.  
8601 Dunwoody Place  
Sandy Springs , GA 30350

**Re: Bitcoin Depot Inc.**  
**Registration Statement on Form S-1**  
**Filed March 31, 2026**  
**File No. 333-294785**

Dear W. Alexander Holmes:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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 David Gessert at 202-551-2326 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Crypto Assets