

**Bitcoin Depot Inc.**  
**3343 Peachtree Road NE, Suite 750**  
**Atlanta, GA 30326**

August 30, 2023

VIA EDGAR

Securities and Exchange Commission  
Division of Corporation Finance  
Office of Crypto Assets  
100 F. Street, N.E.  
Washington, D.C. 20549

Attention: Lulu Cheng  
Sonia Bednarowski

**Re: Bitcoin Depot Inc.**  
**Registration Statement on Form S-1**  
**Filed July 17, 2023, as amended**  
**File No. 333-273287**

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Bitcoin Depot Inc. (the "Registrant") hereby requests acceleration of the effectiveness of the above-referenced Registration Statement on Form S-1 (the "Registration Statement"), so that it will become effective at 4:30 pm, Eastern Time, on September 1, 2023 or as soon as practicable thereafter.

Please contact Atma Kabad of Kirkland & Ellis LLP, special counsel to the Registrant, at (713)836-3364 or Billy Vranish of Kirkland & Ellis LLP, special counsel to the Registrant, at (713) 836-3695, as soon as the Registration Statement has been declared effective, or if you have any other questions or concerns regarding this matter.

BITCOIN DEPOT INC.

By: /s/ Brandon Mintz  
Name: Brandon Mintz  
Title: President and Chief Executive Officer

cc: Matthew Pacey, P.C. (Kirkland & Ellis LLP)  
Atma Kabad (Kirkland & Ellis LLP)  
Billy Vranish (Kirkland & Ellis LLP)