



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

DIVISION OF  
CORPORATION FINANCE

June 12, 2019

Ken DeCubellis  
Chief Executive Officer  
Black Ridge Acquisition Corp.  
110 North 5th Street, Suite 410  
Minneapolis, MN 55403

**Re: Black Ridge Acquisition Corp.  
Preliminary Proxy Statement on Schedule 14A  
Filed February 15, 2019  
File No. 001-38226**

Dear Mr. DeCubellis:

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 Transportation and Leisure

cc: Jeffrey Gallant