



DIVISION OF
CORPORATION FINANCE

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

June 11, 2024

Evgeniy Ler
Chief Financial Officer
Freedom Holding Corp.
“Esentai Tower” BC, Floor 7
77/7 Al Farabi Ave
Almaty, Kazakhstan 50040

Re: Freedom Holding Corp.
Form 10-K for the Fiscal Year Ended March 31, 2023
File No. 001-33034

Dear Evgeniy Ler:

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 Crypto Assets