



DIVISION OF
CORPORATION FINANCE

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

June 4, 2025

Calla Zhao
Chief Financial Officer
BitFuFu Inc.
9 Temasek Boulevard
Suntec Tower 2, #13-01
Singapore 038989

Re: BitFuFu Inc.
Form 20-F for Fiscal Year Ended December 31, 2024
File No. 001-41972

Dear Calla Zhao:

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