



DIVISION OF  
CORPORATION FINANCE

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

May 21, 2025

John (Fei) Han  
Chief Financial Officer  
DeFi Development Corp.  
6401 Congress Avenue, Suite 250  
Boca Raton, FL 33487

**Re: DeFi Development Corp.**  
**Form 10-K for the Fiscal Year Ended December 31, 2024**  
**File No. 001-41748**

Dear John (Fei) Han:

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 Finance