



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