

## 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