



DIVISION OF  
CORPORATION FINANCE

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

March 17, 2025

Alesia Haas  
Chief Financial Officer  
Coinbase Global, Inc.  
c/o The Corporation Trust Company  
1209 Orange Street  
Wilmington, DE 19801

**Re: Coinbase Global, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2022**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 001-40289**

Dear Alesia Haas:

We have completed our review of your filings. 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