



DIVISION OF
CORPORATION FINANCE

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

April 9, 2025

Leo Lu
Chief Executive Officer
BitFuFu Inc.
9 Temasek Boulevard
Suntec Tower 2, #13-01
Singapore 038989

Re: BitFuFu Inc.
Registration Statement on Form F-3
Filed April 3, 2025
File No. 333-286356

Dear Leo Lu:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact David Lin at 202-551-3552 with any questions.

Sincerely,

Division of Corporation Finance
Office of Crypto Assets

cc: Yang Ge