



DIVISION OF  
CORPORATION FINANCE

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

December 4, 2024

James Gernetzke  
Chief Financial Officer  
Exodus Movement, Inc.  
15418 Weir Street, Suite #333  
Omaha, NE 68137

**Re: Exodus Movement, Inc.  
Amendment No. 6 to Registration Statement on Form 10-12G  
Filed November 27, 2024  
File No. 000-56643**

Dear James Gernetzke:

We have reviewed your amended filing and have the following comment.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond.

Amendment No. 6 to Registration Statement on Form 10-12G

General

1. Please confirm your understanding in writing that:
  - our decision not to issue additional comments should not be interpreted to mean that we either agree or disagree with your disclosure or responses, or, with respect to your business operations, any conclusions you have made, positions you have taken, or practices you have engaged in or may engage in.
  - completing our review of the filing does not foreclose the Commission from taking any action or advancing any position with respect to the filing, the company, or the company's practices.

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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 Kate Tillan at 202-551-3604 or David Irving at 202-551-3321 if you have questions regarding comments on the financial statements and related matters. Please contact Sonia Bednarowski at 202-551-3666 or Sandra Hunter Berkheimer at 202-551-3758 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Crypto Assets

cc: Thomas J. Kim