



DIVISION OF
CORPORATION FINANCE

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

January 7, 2026

Gary A. Simanson
Chief Executive Officer
Coincheck Group N.V.
Nieuwezijds Voorburgwal 62
1012 SJ Amsterdam
The Netherlands

Re: Coincheck Group N.V.
Registration Statement on Form F-3
Filed January 2, 2026
File No. 333-292562

Dear Gary A. Simanson:

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 John Dana Brown at 202-551-3859 with any questions.

Sincerely,

Division of Corporation Finance
Office of Crypto Assets