



DIVISION OF  
CORPORATION FINANCE

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

July 8, 2024

Matthew Hinkle  
Chief Financial Officer of Sponsor  
Franklin Templeton Holdings Trust  
c/o Franklin Holdings, LLC  
One Franklin Parkway  
San Mateo, CA 94403-1906

**Re: Franklin Templeton Holdings Trust**  
**Form 10-K for the Fiscal Year Ended March 31, 2023**  
**File No. 001-41435**

Dear Matthew Hinkle:

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