



DIVISION OF
CORPORATION FINANCE

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

December 22, 2023

Patrick Fleury
Chief Financial Officer
TERAWULF INC.
9 Federal Street
Easton, MD 21601

Re: TERAULF INC.

Form 10-K for the Fiscal Year Ended December 31, 2022

Filed March 31, 2023

Form 8-K filed August 14, 2023

File No. 001-41163

Dear Patrick Fleury:

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