



DIVISION OF  
CORPORATION FINANCE

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

November 5, 2021

James Manning  
Chief Executive Officer  
Mawson Infrastructure Group Inc.  
Level 5, 97 Pacific Highway  
North Sydney NSW Australia 2060

**Re: Mawson Infrastructure Group Inc.  
Registration Statement on Form S-3  
Filed October 29, 2021  
File No. 333-260600**

Dear Mr. Manning:

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 Matthew Derby, Staff Attorney, at (202) 551-3334 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Chad Ensz