

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

DIVISION OF CORPORATION FINANCE

February 2, 2024

Xianfeng Yang Chief Executive Officer BIT Mining Ltd Units 813 &815, Level 8, Core F, Cyberport 3 100 Cyberport Road Hong Kong

Re: BIT Mining Ltd Form 20-F for the Fiscal Years Ended December 31, 2021 and 2022 File No. 001-36206

Dear Xianfeng Yang:

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 Technology