



DIVISION OF
CORPORATION FINANCE

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

October 1, 2021

William Iwaschuk
Chief Legal Officer
Cipher Mining Inc.
222 Purchase Street, Suite #290
Rye, NY 10580

Re: Cipher Mining Inc.
Registration Statement on Form S-1
Filed September 24, 2021
File No. 333-259786

Dear Mr. Iwaschuk:

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: David Stewart