



DIVISION OF  
CORPORATION FINANCE

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

January 25, 2022

Tyler Page  
Chief Executive Officer  
Cipher Mining Inc.  
222 Purchase Street, Suite #290  
Rye, New York 10580

**Re: Cipher Mining Inc.**  
**Registration Statement on Form S-1**  
**Filed January 21, 2022**  
**File No. 333-262283**

Dear Mr. Page:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 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 Alexandra Barone, Staff Attorney, at (202) 551-8816 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: David Stewart, Esq.