



DIVISION OF  
CORPORATION FINANCE

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

May 11, 2023

Gregory A. Beard  
Chief Executive Officer  
Stronghold Digital Mining, Inc.  
595 Madison Avenue, 28th Floor  
New York, NY 10022

**Re: Stronghold Digital Mining, Inc.**  
**Registration Statement on Form S-3**  
**Filed May 5, 2023**  
**File No. 333-271671**

Dear Gregory A. Beard:

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 Eric Envall at (202) 551-3234 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Crypto Assets