



DIVISION OF
CORPORATION FINANCE

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

September 19, 2023

Daniel Roberts
Co-Chief Executive Officer and Director
Iris Energy Ltd
Level 12, 44 Market Street
Sydney, NSW 2000 Australia

Re: Iris Energy Ltd
Registration Statement on Form F-3
Filed September 13, 2023
File No. 333-274500

Dear Daniel Roberts:

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 Jessica Livingston at 202-551-3448 with any questions.

Sincerely,

Division of Corporation Finance
Office of Crypto Assets