



DIVISION OF
CORPORATION FINANCE

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

May 22, 2024

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

Re: Iris Energy Ltd
Registration Statement on Form F-3
Filed May 15, 2024
File No. 333-279427

Dear William 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 David Gessert at 202-551-2326 with any questions.

Sincerely,

Division of Corporation Finance
Office of Crypto Assets