

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

December 6, 2021

Jessica Thomas Chief Financial Officer Soluna Holdings, Inc 325 Washington Avenue Extension Albany, NY 12206

> Re: Soluna Holdings, Inc Registration Statement on Form S-3 Filed November 30, 2021 File No. 333-261427

Dear Ms. Thomas:

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 Priscilla Dao, Staff Attorney, at (202) 551-5997 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance Office of Technology

cc: Angela Gomes