



DIVISION OF
CORPORATION FINANCE

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

September 29, 2020

Zachary K. Bradford
President and CEO
CleanSpark, Inc.
1185 S. 1800 West, Suite 3
Woods Cross, Utah 84087

Re: CleanSpark, Inc.
Registration Statement on Form S-3
Filed September 23, 2020
File No. 333-248975

Dear Mr. Bradford:

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 Timothy S. Levenberg, Special Counsel, at (202) 551-3707 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Christopher L. Tinen, Esq.