



DIVISION OF  
CORPORATION FINANCE

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

September 3, 2024

Gary A. Vecchiarelli  
Chief Financial Officer  
CleanSpark, Inc.  
10624 S. Eastern Ave.  
Suite A - 638  
Henderson, NV 89052

**Re: CleanSpark, Inc.**

**Form 10-K for the Fiscal Year Ended September 30, 2023**

**Form 10-K for the Fiscal Year Ended September 30, 2022**

**File No. 001-39187**

Dear Gary A. Vecchiarelli:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance  
Office of Crypto Assets