

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

DIVISION OF CORPORATION FINANCE

February 26, 2020

Via E-mail
Zachary K. Bradford
Chief Executive Officer
Cleanspark, Inc.
70 North Main Street, Suite 105
Bountiful, UT 84010

Re: Cleanspark, Inc.

Form 8-K

Exhibit No. 10.1 - Memorandum of Understanding, dated as of November 5, 2019

Filed November 12, 2019

File No. 000-53498

Dear Mr. Bradford:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance