



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