

Cipher Mining Inc.
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Rye, New York 10580
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January 26, 2022

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549-6010

**Re: Cipher Mining Inc. (the "Company")
Registration Statement on Form S-1 (File No. 333-262283)**

Ladies and Gentlemen:

The Company hereby requests, pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, the acceleration of the effective date of the above-captioned Registration Statement on Form S-1 to 4:05 P.M., Eastern Time, on January 28, 2022 or as soon as practicable thereafter, unless the Company notifies you otherwise prior to such time.

The Company requests that it be notified of such effectiveness by a telephone call to J. David Stewart of Latham & Watkins LLP at (405) 933-4988 and that such effectiveness also be confirmed in writing.

Very truly yours,

Cipher Mining Inc.

By: /s/ Tyler Page

Name: Tyler Page
Title: Chief Executive Officer

cc: (via email)
J. David Stewart, *Latham & Watkins LLP*
Ryan Maierson, *Latham & Watkins LLP*