

October 3, 2022

Tyler Page  
Chief Executive Officer  
Cipher Mining Inc.  
1 Vanderbilt Avenue, Floor 54, Suite C  
New York, NY 10017

Statement on Form S-3  
2022

Re: Cipher Mining Inc.  
Registration

Filed September 21,  
File 333-267537

Dear Tyler Page:

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 Edwin Kim, Attorney-Adviser, at (202) 551-3297 or Larry Spirgel, Office Chief, at (202) 551-3815 with any questions.

Sincerely,

Division of Corporation Finance

Office of Technology

cc:

J. David Stewart, Esq.