

October 1, 2021

William Iwaschuk
Chief Legal Officer
Cipher Mining Inc.
222 Purchase Street, Suite #290
Rye, NY 10580

Statement on Form S-1
2021

Re: Cipher Mining Inc.
Registration

Filed September 24,
File No. 333-259786

Dear Mr. Iwaschuk:

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 Matthew Derby, Staff Attorney, at (202) 551-3334 with any questions.

Sincerely,

Division of Corporation Finance

Office of Technology

cc:

David Stewart