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May 30, 2023

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VIA EDGAR AND ELECTRONIC MAIL

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

Attention: Sonia Bednarowski
Sandra Hunter Berkheimer

**Re: Cipher Mining Inc.
Registration Statement on Form S-3
Filed May 4, 2023
File No. 333-271641**

Ladies and Gentlemen:

On behalf of our client, Cipher Mining Inc. (the "**Company**"), we are submitting this letter in response to the comment received from the staff of the Securities and Exchange Commission (the "**Staff**") by letter, dated May 23, 2023 (the "**Comment Letter**"), regarding the Company's Registration Statement on Form S-3, as submitted to the Staff on May 4, 2023.

For ease of review, we have set forth below the numbered comment of the Comment Letter in bold type, followed by the Company's response thereto. Unless otherwise indicated, capitalized terms used herein have the meanings ascribed to them in the Registration Statement on Form S-3.

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General

1. **We note that you have provided collateral in connection with your agreements with Luminant ET Service Company LLC and Vistra Operations Company LLC. Please tell us whether your bitcoin serves as collateral pursuant to these agreements or any other agreements. If so, to the extent material, please discuss whether the current crypto asset market disruption has impacted the value of the underlying collateral, and explain any resulting material financing and liquidity risk this raises for your business.**

Response: The Company respectfully acknowledges the Staff's comment and confirms that the bitcoin the Company mines or holds does not serve as collateral under the Luminant ET Service Company LLC agreement, Vistra Operations Company LLC agreement or any other agreement.

* * *

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We hope the foregoing answer is responsive to your comment. Please do not hesitate to contact me by telephone at +44 20 7710 3098 or e-mail at j.david.stewart@lw.com with any questions or comments regarding this correspondence.

Very truly yours,

/s/ J. David Stewart

J. David Stewart
of LATHAM & WATKINS LLP

cc: (via email)

Tyler Page, Chief Executive Officer, Cipher Mining Inc.

Edward Farrell, Chief Financial Officer, Cipher Mining Inc.

William Iwaschuk, Co-President, Chief Legal Officer and Corporate Secretary, Cipher Mining Inc.