



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

December 18, 2024

Ryan M. Weber
Chief Accounting Officer
Stronghold Digital Mining, Inc.
595 Madison Avenue, 28th Floor
New York, NY 10022

Re: Stronghold Digital Mining, Inc.
Form 10-K for Fiscal Year Ended December 31, 2022
Form 10-K for Fiscal Year Ended December 31, 2023
File No. 001-40931

Dear Ryan M. Weber:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance
Office of Crypto Assets