



DIVISION OF  
CORPORATION FINANCE

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

March 21, 2025

Belinda Nucifora  
Chief Financial Officer  
IREN Limited (f/k/a Iris Energy Limited)  
Level 12; 44 Market Street  
Sydney, NSW 2000 Australia

**Re: IREN Limited (f/k/a Iris Energy Limited)**  
**Form 20-F for Fiscal Year Ended June 30, 2024**  
**File No. 001-41072**

Dear Belinda Nucifora:

We have completed our review of your filing. 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

cc: Marcel Foustén