



DIVISION OF
CORPORATION FINANCE

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

April 22, 2025

Edward Farrell
Chief Financial Officer
Cipher Mining Inc.
1 Vanderbilt Avenue, Floor 54
New York, New York 10017

Re: Cipher Mining Inc.
Form 10-K for Fiscal Year Ended December 31, 2024
File No. 001-39625

Dear Edward Farrell:

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: J. David Stewart