



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