



DIVISION OF  
CORPORATION FINANCE

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

May 23, 2025

Xianfeng Yang  
Chief Executive Officer  
BIT Mining Limited  
428 South Seiberling Street  
Akron, Ohio 44306

**Re: BIT Mining Limited**  
**Registration Statement on Form F-3**  
**Filed May 16, 2025**  
**File No. 333-287337**

Dear Xianfeng Yang:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Lulu Cheng at 202-551-3811 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Crypto Assets

cc: Yi Gao