

May 11, 2023

Gregory A. Beard
Chief Executive Officer
Stronghold Digital Mining, Inc.
595 Madison Avenue, 28th Floor
New York, NY 10022

Mining, Inc.

Statement on Form S-3

Re: Stronghold Digital

Registration

Filed May 5, 2023
File No. 333-271671

Dear Gregory A. Beard:

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 Eric

Envall at (202) 551-3234 with any questions.

Sincerely,

Division of Corporation Finance

Office of Crypto Assets