

**VIA EDGAR**

May 23, 2023

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Crypto Assets  
100 F. Street, N.E.  
Washington, D.C. 20549-3561  
Attention: Jessica Livingston

Re: Stronghold Digital Mining, Inc.  
Registration Statement on Form S-3  
File No. 333-271671

Ladies and Gentlemen:

On behalf of Stronghold Digital Mining, Inc., and pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, the undersigned hereby requests that the effective date of the above-referenced Registration Statement on Form S-3 be accelerated to 4:30 P.M., Washington, D.C. time, on May 25, 2023, or as soon as practicable thereafter.

Thank you for your assistance in this matter.

[Signature Page Follows]

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Very truly yours,

STRONGHOLD DIGITAL MINING, INC.

By: /s/ Gregory A. Beard

Name: Gregory A. Beard

Title: Chief Executive Officer

Enclosures

cc: Matthew J. Smith, Chief Financial Officer, Stronghold Digital Mining, Inc.  
Matthew Usdin, General Counsel, Stronghold Digital Mining, Inc.  
Daniel M. LeBey, Vinson & Elkins L.L.P.  
Shelley A. Barber, Vinson & Elkins L.L.P.

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