

**STRONGHOLD**  
— DIGITAL MINING —

**VIA EDGAR**

November 10, 2021

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Technology  
100 F. Street, N.E.  
Washington, D.C. 20549-3561  
Attention: Jan Woo, Legal Branch Chief

Re: Stronghold Digital Mining, Inc.  
Registration Statement on Form S-1  
File No. 333-260874

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-1 be accelerated to 4:30 P.M., Washington, D.C. time, on November 12, 2021, 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: Ricardo R.A. Larroudé, Chief Financial Officer, Stronghold Digital Mining, Inc.  
Daniel M. LeBey, Vinson & Elkins L.L.P.  
Shelley A. Barber, Vinson & Elkins L.L.P.