

STRONGHOLD
— DIGITAL MINING —

VIA EDGAR

October 19, 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 (as amended)
File No. 333-258188

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 4:00 P.M., Washington, D.C. time, on Tuesday, October 19, 2021, or as soon as practicable thereafter.

Thank you for your assistance in this matter.

[Signature Page Follows]

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.

[Signature Page to Acceleration Request]