

**GRYPHON DIGITAL MINING, INC.**  
**1180 North Town Center Drive, Suite 100,**  
**Las Vegas, NV 89144**

April 23, 2024

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Crypto Assets  
100 F Street, N.E.  
Washington, DC 20549  
Attn: Ms. Jessica Livingston

Re: Gryphon Digital Mining, Inc.  
Registration Statement on Form S-3  
Filed April 18, 2024  
File No. 333-278805

Dear Ms. Livingston:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Gryphon Digital Mining, Inc., hereby requests acceleration of effectiveness of the above referenced Registration Statement so that it will become effective at 5:00 p.m. ET on Friday, April 26, 2024, or as soon as thereafter practicable.

Very truly yours,

*/s/ Robby Chang*

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Robby Chang  
Chief Executive Officer, President and Director

cc: Ellenoff Grossman & Schole LLP