

**Gryphon Digital Mining, Inc.**  
**1180 N. Town Center Drive**  
**Las Vegas, NV 89144**

**VIA EDGAR**

December 2, 2024

U.S. Securities and Exchange Commission  
Office of Crypto Assets  
Washington, D.C. 20549

Re: **Gryphon Digital Mining, Inc.**  
**Registration Statement on Form S-3**  
**Filed November 25, 2024**  
**File No. 333-283440**

Ladies and Gentleman,

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 4:00 p.m. EST on Wednesday, December 4, 2024, or as soon as thereafter practicable.

Very truly yours,

/s/ Steve Gutterman

By: Steve Gutterman

Title: Chief Executive Officer

cc: Ellenoff Grossman & Schole LLP