

May 22, 2024

William Roberts  
Co-Chief Executive Officer  
Iris Energy Ltd  
Level 12, 44 Market Street  
Sydney, NSW 2000 Australia

Re: Iris Energy Ltd  
Registration

Statement on Form F-3

Filed May 15, 2024  
File No. 333-279427

Dear William Roberts:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact David

Gessert at 202-551-2326 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Crypto Assets