

February 22, 2024

Daniel Roberts
Co-Chief Executive Officer and Director
Iris Energy Ltd
122 E. 42 nd Street, 18 th Floor
New York, NY 10168

Re: Iris Energy Ltd
Registration

Statement on Form S-3

Filed February 15,

2024

File No. 333-277119

Dear Daniel 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 Eric

Envall at 202-551-3234 with any questions.

Sincerely,

Division of Corporation Finance

Office of Crypto Assets

cc:

Marcel Fausten