

September 19, 2023

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

Statement on Form F-3
2023

Re: Iris Energy Ltd
Registration

Filed September 13,
File No. 333-274500

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 Jessica Livingston at 202-551-3448 with any questions.

Sincerely,

Division of Corporation Finance
Office of Crypto Assets