

October 3, 2022

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

Re: Iris Energy Ltd  
Registration

Statement on Form F-1  
2022

Filed September 23,  
File No. 333-267568

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 Priscilla Dao, Staff Attorney, at (202) 551-5997 or Joshua Shainess, Legal Branch Chief, at (202) 551-7951 with any questions.

Sincerely,

Division of Corporation Finance

Office of Technology

cc:

Meaghan Kennedy