

**Iris Energy Limited**  
**Level 21, 60 Margaret Street**  
**Sydney, NSW 2000 Australia**

November 15, 2021

**VIA EDGAR TRANSMISSION**

Division of Corporate Finance  
United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549-6010

Attention: Melissa Kindelan  
Kathleen Collins  
Priscilla Dao  
Jeff Kauten  
Division of Corporation Finance — Office of Technology

Re: **Iris Energy Limited**  
**Registration Statement on Form F-1 (Registration No. 333-260488)**  
**Request for Acceleration of Effective Date**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, we hereby request acceleration of the effective date of the Registration Statement on Form F-1, as amended (File No. 333-260488) (the “Registration Statement”) of Iris Energy Limited (the “Company”). We respectfully request that the Registration Statement become effective as of 4:00 p.m., Eastern Time, on Tuesday, November 16, 2021, or as soon as practicable thereafter. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Latham & Watkins LLP, by calling Drew Capurro at (714) 755-8008.

We understand that the staff of the Securities and Exchange Commission will consider this request as confirmation by the Company that it is aware of its responsibilities under the federal securities laws as they relate to the issuance of the securities covered by the Registration Statement. If you have any questions regarding the foregoing, please contact Drew Capurro of Latham & Watkins LLP at the number set forth above.

Thank you for your assistance in this matter.

*[signature page follows]*

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Very truly yours,

**Iris Energy Limited**

By: /s/ Daniel Roberts

Name: Daniel Roberts

Title: Co-Chief Executive Officer and Director  
*(Principal Executive Officer)*

cc: Drew Capurro Esq., Latham & Watkins LLP  
Ian Schuman Esq., Latham & Watkins LLP  
Stelios Saffos, Esq., Latham & Watkins LLP  
Joanna Brand, Iris Energy Limited

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