

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

August 1, 2022

Stefanie Fleischmann General Counsel TeraWulf Inc. 9 Federal Street Easton, Maryland 21601

Re: TeraWulf Inc.

Registration Statement on Form S-3

Filed July 21, 2022 File No. 333-266271

Dear Ms. Fleischmann:

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 Matthew Crispino, Staff Attorney, at (202) 551-3456 or Joshua Shainess, Legal Branch Chief, at (202) 551-7951 with any questions.

Sincerely,

Division of Corporation Finance Office of Technology