

TERAWULF INC.
9 Federal Street
Easton, Maryland 21601

August 4, 2022

VIA EDGAR

Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Attention: Matthew Crispino

Re: **TeraWulf Inc.**
Registration Statement on Form S-
3
Filed August 3, 2022
File No. 333-266271

Dear Mr. Crispino:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, we hereby request that the effective date of the above-referenced Registration Statement on Form S-3 (as amended, the “*Registration Statement*”) of TeraWulf Inc. (the “*Company*”) be accelerated to August 8, 2022 at 4:00 p.m., Eastern time, or as soon thereafter as may be practicable.

We understand that the Staff will consider this request as confirmation by the Company of its awareness 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 David Huntington of Paul, Weiss, Rifkind, Wharton & Garrison LLP at (212) 373-3124.

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Very truly yours,

TERAWULF INC.

By: /S/ STEFANIE FLEISCHMANN

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Name: Stefanie Fleischmann
Title: General Counsel

[Signature Page to Company Acceleration Request—Form S-3 (Shelf)]
