

January 6, 2025

Jeffrey Lucas  
Chief Financial Officer  
Bitfarms Ltd.  
110 Yonge Street  
Suite 1601  
Toronto, Ontario  
Canada M5C 1T4

Re: Bitfarms Ltd.

Form 40-F for the Fiscal Year Ended December 31, 2023

Form 40-F for the Fiscal Year Ended December 31, 2022

File No. 001-40370

Dear Jeffrey Lucas:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation

Office of Crypto Assets

Finance