



DIVISION OF  
CORPORATION FINANCE

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

December 1, 2021

Xianfeng Yang  
Chief Executive Officer  
BIT Mining Limited  
Units 813&815, Level 8, Core F, Cyberport 3  
100 Cyberport Road  
Hong Kong

**Re: BIT Mining Limited**  
**Amendment No. 3 to Registration Statement on Form F-3**  
**Filed November 5, 2021**  
**File No. 333-258329**

Dear Mr. Yang:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Amendment No. 3 to Registration Statement on Form F-3

Prospectus Summary

Recent Regulatory Development, page 7

1. We note your disclosure that your ADSs may be delisted under the Holding Foreign Companies Accountable Act. Please clarify that they may also be prohibited from being traded on an over-the-counter market.

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BIT Mining Limited  
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Risk Factors

Our ADSs may be delisted under the HFCA Act..., page 17

2. We note your disclosure regarding the potential consequences to investors if your ADSs are delisted from a securities exchange. Please include a discussion of the potential for your securities to be prohibited from trading on an over-the-counter market under the Holding Foreign Companies Accountable Act and the consequences to investors.

Please contact Alexandra Barone, Staff Attorney, at (202) 551-8816 or Jeff Kauten, Staff Attorney, at (202) 551-3447 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Ke Li, Esq.