



DIVISION OF  
CORPORATION FINANCE

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

September 23, 2022

Wes Cummins  
Chief Executive Officer  
Applied Blockchain, Inc.  
3811 Turtle Creek Blvd., Suite 2100  
Dallas, TX 75219

**Re: Applied Blockchain, Inc.  
Registration Statement on Form S-1  
Filed September 16, 2022  
File No. 333-267478**

Dear Mr. Cummins:

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 Mitchell Austin, Staff Attorney, at (202) 551-3574 or, in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Carol W. Sherman, Esq.