



DIVISION OF  
CORPORATION FINANCE

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

October 29, 2024

Wes Cummins  
Chief Executive Officer  
Applied Digital Corporation  
3811 Turtle Creek Blvd., Suite 2100  
Dallas, Texas 75219

**Re: Applied Digital Corporation  
Registration Statement on Form S-1  
Filed October 23, 2024  
File No. 333-282782**

Dear Wes 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 Alexandra Barone at 202-551-8816 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Steven E. Siesser, Esq.