Applied Blockchain, Inc. 3811 Turtle Creek Blvd., Suite 21125 Dallas, TX 75219

October 6, 2022

VIA EDGAR

United States Securities and Exchange Commission 100 F Street, NE Washington, DC 20549

> Re: Applied Blockchain, Inc. Registration Statement on Form S-1 File No. 333-267478 Acceleration Request

Dear Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Applied Blockchain, Inc., a Nevada corporation (the "<u>Company</u>"), hereby requests that the effectiveness of its Registration Statement on Form S-1, File No. 333-267478, be accelerated so that it will become effective at 9:00 a.m. (eastern time), on October 11, 2022, or as soon thereafter as practicable.

Very truly yours,

APPLIED BLOCKCHAIN, INC.

/s/ David Rench David Rench *Chief Financial Officer*