

February 11, 2025

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

**Re: Applied Digital Corporation
Registration Statement on Form S-1
File No. 333-282707**

Ladies and Gentlemen:

Applied Digital Corporation (the "Company"), hereby requests, pursuant to Rule 477 of the Securities Act of 1933, as amended (the "Securities Act"), that the Company's Registration Statement on Form S-1 (File No. 333-282707), filed with the Securities and Exchange Commission ("SEC") on October 18, 2024, together with all exhibits thereto (the "Registration Statement"), be withdrawn effective immediately. The Registration Statement was declared effective on November 26, 2024 and 7,598,712 of the securities covered by the Registration Statement have been sold, which represents the total number of shares of common stock of the Company, par value \$0.001 per share, issued upon conversion at the applicable conversion price of 53,101 shares of the Company's Series F Convertible Preferred Stock.

Pursuant to Rule 477 under the Securities Act, the Company hereby requests that the SEC consent to the withdrawal of the Registration Statement, effective as of the date hereof.

It is the Company's understanding that this request will be deemed granted as of the date that it is filed with the SEC unless, within fifteen days after such date, the Company receives notice from the SEC that this request will not be granted.

Please call Steven Siesser of Lowenstein Sandler LLP at (212) 204-8688 with any questions.

Sincerely,

APPLIED DIGITAL CORPORATION

By: /s/ Saidal Mohmand

Name: Saidal L. Mohmand

Title: Chief Financial Officer

Cc: Steven Siesser, Lowenstein Sandler LLP
