



DIVISION OF  
CORPORATION FINANCE

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

June 10, 2024

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

**Re: Applied Digital Corp.**  
**Registration Statement on Form S-1**  
**Filed May 31, 2024**  
**File No. 333-279884**

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 Kathleen Krebs at 202-551-3350 or Jan Woo at 202-551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Steven E. Siesser, Esq.