



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

DIVISION OF  
CORPORATION FINANCE

April 12, 2022

David Rench  
Chief Financial Officer  
Applied Blockchain, Inc.  
3811 Turtle Creek Blvd.  
Suite 2100 Dallas, TX 75219

**Re: Applied Blockchain, Inc.**  
**Registration Statement on Form S-1**  
**Exhibit Nos. 10.5, 10.6, 10.8, 10.9, 10.10**  
**Filed November 2, 2021**  
**File No. 333-258818**

Dear Mr. Rench:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance