

January 31, 2024

Shoshana Shendelman
President and Chief Executive Officer
Applied Therapeutics Inc.
545 Fifth Avenue, Suite 1400
New York, NY 10017

Therapeutics Inc.

Fiscal Year Ended December 31, 2022

2023

001-38898

Re: Applied

Form 10-K for the

Filed March 23,

File number

Dear Shoshana Shendelman:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance

Office of Life Sciences