

May 17, 2023

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

Therapeutics Inc.  
Statement on Form S-3

Re: Applied  
Registration  
Filed May 12, 2023  
File No. 333-271887

Dear Shoshana Shendelman:

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 Tim Buchmiller at (202) 551-3635 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc:

Michael J. Hong, Esq.