

March 27, 2024

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  
2024

Re: Applied

Registration

Filed March 22,

File No. 333-278182

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.

Buchmiller at 202-551-3635 with any questions.

Please contact Tim

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:  
Esq.

Michael J. Schwartz,