

December 18, 2019

Shoshana Shendelman, Ph.D.  
Chief Executive Officer  
Applied Therapeutics, Inc.  
545 5th Avenue, Suite 1400  
New York, NY 10017

Re: Applied Therapeutics Inc.  
Registration Statement on Form S-1  
Filed December 13, 2019  
File No. 333-235504

Dear Mr. 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 Ada D. Sarmiento at 202-551-3798 with any questions.

Sincerely,  
Division of  
Office of Life

Corporation Finance

Sciences

cc: Andrea L. Nicolas, Esq.