



DIVISION OF
CORPORATION FINANCE

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

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. Sarmento at 202-551-3798 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Andrea L. Nicolas, Esq.