



DIVISION OF  
CORPORATION FINANCE

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

January 31, 2024

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

**Re: Applied Therapeutics Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**Filed March 23, 2023**  
**File number 001-38898**

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