



DIVISION OF
CORPORATION FINANCE

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

May 3, 2021

Keyoumars Saeed
Chief Executive Officer
Applied UV, Inc.
150 N. Macquesten Parkway
Mount Vernon, NY 10550

Re: Applied UV, Inc.
Draft Registration Statement on Form S-1
Filed April 28, 2021
File No. 377-04738

Dear Mr. Saeed:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Kevin Stertz at (202) 551-3723 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing