



DIVISION OF
CORPORATION FINANCE

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

May 8, 2023

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

Re: Applied UV, Inc.
Registration Statement on Form S-1
Filed on May 3, 2023
File No. 333-271605

Dear Max Munn:

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 Bradley Ecker at (202) 551-4985 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing