



DIVISION OF  
CORPORATION FINANCE

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

September 29, 2023

Michael Riccio  
Chief Financial Officer  
Applied UV, Inc.  
150 N. Macquesten Parkway  
Mount Vernon, NY 10550

**Re: Applied UV, Inc.**  
**Preliminary Information Statement on Schedule 14C**  
**Filed August 28, 2023**  
**File No. 001-39480**

Dear Michael Riccio:

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 Manufacturing

cc: Jeffrey P. Wofford