



DIVISION OF  
CORPORATION FINANCE

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

January 19, 2023

Henry Nisser  
President and General Counsel  
Ault Disruptive Technologies Corporation  
100 Park Avenue, Suite 1658A  
New York, NY 10017

**Re: Ault Disruptive Technologies Corporation**  
**Form 10-K for the Year Ended December 31, 2021**  
**Filed April 15, 2022**  
**File No. 001-41171**

Dear Henry Nisser:

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 Real Estate & Construction

cc: Spencer Feldman