



DIVISION OF
CORPORATION FINANCE

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

April 17, 2023

William B. Horne
Chief Executive Officer
Ault Disruptive Technologies Corporation
11411 Southern Highlands Pkwy, Suite 240
Las Vegas, NV 89141

Re: Ault Disruptive Technologies Corporation
Preliminary Proxy Statement on Schedule 14A
Filed April 3, 2023
File No. 001-41171

Dear William B. Horne:

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 G. Feldman, Esq.