

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.