



DIVISION OF  
CORPORATION FINANCE

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

January 23, 2024

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

**Re: Ault Disruptive Technologies Corporation**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed January 12, 2024**  
**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: Ken Schlesinger