

## 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