

DIVISION OF CORPORATION FINANCE

July 22, 2022

James Hayward Chief Executive Officer Applied DNA Sciences, Inc. 50 Health Sciences Drive Stony Brook, New York 11790

> Re: Applied DNA Sciences, Inc. Registration Statement on Form S-1 Filed July 19, 2022 File No. 333-266223

Dear Dr. Hayward:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Alyssa Wall at 202-551-8106 with any questions.

Sincerely,

Division of Corporation Finance Office of Trade & Services

cc: Merrill Kraines