

June 16, 2023

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

**Re: Dragonfly Energy Holdings Corp.
Registration Statement on Form S-1
File No. 333-272401**

Ladies and Gentlemen:

Dragonfly Energy Holdings Corp. hereby requests that its acceleration request dated June 14, 2023 be withdrawn. Please call Steven M. Skolnick of Lowenstein Sandler LLP at (973) 597-2476 with any questions.

Sincerely,

DRAGONFLY ENERGY HOLDINGS CORP.

By: /s/ Denis Phares

Name: Denis Phares

Title: Chief Executive Officer
