

October 28, 2022

John Marchetti
Chief Financial Officer
Dragonfly Energy Holdings Corp.
1190 Trademark Drive #108
Reno, Nevada 89521

Holdings Corp.

Statement on Form S-1
2022

Re: Dragonfly Energy

Registration

Filed October 21,

File No. 333-267983

Dear John Marchetti:

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 Gregory
Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

Jeeho M. Lee