

September 14, 2022

Jonas Grossman
Chief Executive Officer
Chardan NexTech Acquisition 2 Corp.
17 State Street, 21st Floor
New York, New York 10004

Acquisition 2 Corp.

Registration Statement on Form S-4
13, 2022

Re: Chardan NexTech

Amendment No. 3 to
Filed on September
File No. 333-266273

Dear Mr. Grossman:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our September 9, 2022 letter.

Form S-4 filed September 13, 2022

Exhibits

1. We note your response to our prior comment 6. Please provide an active hyperlink directly to the current Exhibit 10.5. Refer to Item 601(a)(2) of Regulation S-K. You may contact Heather Clark, Staff Accountant, at (202) 551-3624 or Anne McConnell, Staff Accountant, at (202) 551-3709 if you have questions regarding comments on the financial statements and related matters. Please contact Bradley Ecker, Staff Attorney, at (202) 551-4985 or Sherry Haywood, Staff Attorney, at (202) 551-3345 with any other questions.

Jonas Grossman
Chardan NexTech Acquisition 2 Corp.
September 14, 2022
Page 2

FirstName LastNameJonas Grossman
Comapany NameChardan NexTech Acquisition 2 Corp.
Finance
September 14, 2022 Page 2
FirstName LastName

Sincerely,
Division of Corporation
Office of Manufacturing