

November 21, 2023

Denis Phares
Chief Executive Officer
Dragonfly Energy Holdings Corp.
1190 Trademark Drive #108
Reno, Nevada 89521

Holdings Corp.

Statement on Form S-3
2023

Re: Dragonfly Energy

Registration

Filed November 15,

File No. 333-275559

Dear Denis Phares:

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.

Herbers at 202-551-8028 with any questions.

Please contact Gregory

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

Steven M. Skolnick