

July 22, 2022

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

Acquisition 2 Corp.

Statement on Schedule 14A

2022

Re: Chardan NexTech

Preliminary Proxy

Filed on July 8,

File No. 001-40730

Dear Mr. Grossman:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance

Office of Manufacturing