



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

July 30, 2024

Stanton Ross  
Chief Executive Officer  
DIGITAL ALLY, INC.  
14001 Marshall Drive  
Lenexa, KS 66215

**Re: DIGITAL ALLY, INC.**  
**Registration Statement on Form S-1**  
**Filed July 24, 2024**  
**File No. 333-280994**

Dear Stanton Ross:

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 Eranga Dias at 202-551-8107 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing