



DIVISION OF  
CORPORATION FINANCE

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

November 21, 2023

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

**Re: Dragonfly Energy Holdings Corp.**  
**Registration Statement on Form S-3**  
**Filed November 15, 2023**  
**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.

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

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Steven M. Skolnick