

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

June 21, 2023

Jorge d Pablo Chief Executive Officer Enphys Acquisition Corp. 216 East 45th Street 13th Floor New York, NY 10017

> Re: Enphys Acquisition Corp. Form 10-K for Fiscal Year Ended December 31, 2022 Filed April 13, 2023 File No. 001-40879

Dear Jorge d Pablo:

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 Energy & Transportation