



DIVISION OF
CORPORATION FINANCE

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

May 21, 2024

Jorge de Pablo
Chief Executive Officer
Enphys Acquisition Corp.
100 Wall Street, 20th Floor
New York, NY 10005

Re: Enphys Acquisition Corp.
Preliminary Proxy Statement on Schedule 14A
Filed May 6, 2024
File No. 001-40879

Dear Jorge de 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 Real Estate & Construction

cc: Doug Lionberger, Esq.