



DIVISION OF  
CORPORATION FINANCE

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

January 2, 2024

Bret A. Pedersen  
Chief Financial Officer  
Envela Corporation  
1901 Gateway Drive , Ste 100 .  
Irving, TX 75038

**Re: Envela Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2022**  
**File No. 001-11048**

Dear Bret A. Pedersen:

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 Trade & Services