



DIVISION OF  
CORPORATION FINANCE

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

June 28, 2024

Henry C.W. Nisser, Esq  
President and General Counsel  
Ault Alliance, Inc.  
11411 Southern Highlands Parkway, Suite 240  
Las Vegas, NV 89141

**Re: Ault Alliance, Inc.**

**Form 10-K for the Fiscal Year Ended December 31, 2021**

**Form 10-K for the Fiscal Year Ended December 31, 2022**

**File No. 001-12711**

Dear Henry C.W. Nisser, Esq:

We have completed our review of your filings. 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 Crypto Assets