



DIVISION OF  
CORPORATION FINANCE

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

July 22, 2022

Jonas Grossman  
Chief Executive Officer  
Chardan NexTech Acquisition 2 Corp.  
17 State Street, 21st Floor  
New York, New York 10004

**Re: Chardan NexTech Acquisition 2 Corp.  
Preliminary Proxy Statement on Schedule 14A  
Filed on July 8, 2022  
File No. 001-40730**

Dear Mr. Grossman:

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 Manufacturing