

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

DIVISION OF CORPORATION FINANCE

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