



DIVISION OF
CORPORATION FINANCE

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

March 11, 2025

Shiwen Feng
Chief Financial Officer
Fly-E Group, Inc.
136-40 39th Avenue
Flushing, New York 11354

Re: Fly-E Group, Inc.
Form 10-K for the Fiscal Year Ended March 31, 2024
Form 10-Q for the Fiscal Quarter Ended September 30, 2024
File No. 001-42122

Dear Shiwen Feng:

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 Manufacturing