

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

July 30, 2024

Stanton Ross Chief Executive Officer DIGITAL ALLY, INC. 14001 Marshall Drive Lenexa, KS 66215

Re: DIGITAL ALLY, INC.
Registration Statement on Form S-1
Filed July 24, 2024
File No. 333-280994

Dear Stanton Ross:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Eranga Dias at 202-551-8107 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing