



DIVISION OF  
CORPORATION FINANCE

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

January 13, 2026

Robert Piconi  
Chief Executive Officer  
Energy Vault Holdings, Inc.  
4165 East Thousand Oaks Blvd. Suite 100  
Westlake Village, California 91362

**Re: Energy Vault Holdings, Inc.  
Registration Statement on Form S-3  
Filed January 9, 2026  
File No. 333-292650**

Dear Robert Piconi:

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 Bradley Ecker at 202-551-4985 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing