

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

January 18, 2022

Greg Endo Chief Financial Officer Volcon, Inc. 2590 Oakmont Drive, Suite 520 Round Rock, TX 78665

Re: Volcon, Inc.
Draft Registration Statement on Form S-1
Submitted January 12, 2022
CIK No. 1829794

Dear Mr. Endo:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Gregory Herbers at (202) 551-8028 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing

cc: Cavas Pavri