

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

June 23, 2023

Greg Endo Chief Financial Officer Volcon, Inc. 3121 Eagles Nest, Suite 120 Round Rock, TX 78665

Re: Volcon, Inc.
Registration Statement on Form S-1
Filed June 9, 2023
File No. 333-272564

Dear Greg Endo:

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