

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

DIVISION OF CORPORATION FINANCE

October 8, 2024

John Kim Chief Executive Officer Volcon, Inc. 3121 Eagle Nest St., Suite 120 Round Rock, Texas 78665

> Re: Volcon, Inc. Preliminary Proxy Statement on Schedule 14A Filed September 27, 2024 File No. 001-40867

Dear John Kim:

We have reviewed your filing and have the following comment.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments.

## Preliminary Proxy Statement on Schedule 14A filed September 27, 2024 General

1. We note that you have previously effected reverse stock splits on October 13, 2023, February 2, 2024 and June 7, 2024. Please revise your disclosure in Proposal 1 to discuss these prior reverse stock splits and provide an analysis of whether the reverse stock splits achieved the intended and disclosed objectives or the objectives disclosed in Volcon's pending PRE14A. In the alternative, explain to us the basis for Volcon's belief that this information need not be disclosed in the PRE14A filed on September 27, 2024.

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 Thomas Jones at 202-551-3602 or Erin Purnell at 202-551-3454 with any questions.

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Sincerely,

Division of Corporation Finance Office of Manufacturing

cc: Cavas S. Pavri, Esq.