



DIVISION OF  
CORPORATION FINANCE

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

November 5, 2020

Duane A. Hughes  
Chief Executive Officer  
Workhorse Group Inc.  
100 Commerce Drive  
Loveland, Ohio 45140

**Re: Workhorse Group Inc.**  
**Registration Statement on Form S-3**  
**Filed October 28, 2020**  
**File No. 333-249707**

Dear Mr. Hughes:

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 Thomas Jones at 202-551-3602 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Stephen M. Fleming, Esq.