



DIVISION OF  
CORPORATION FINANCE

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

May 2, 2023

James D. Harrington  
General Counsel, Chief Compliance Officer & Secretary  
Workhorse Group Inc.  
3600 Park 42 Drive, Suite 160E  
Sharonville, Ohio 45241

**Re: Workhorse Group Inc.**  
**Registration Statement on Form S-3**  
**Filed April 25, 2023**  
**File No. 333-271434**

Dear James D. Harrington:

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 Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Arthur McMahon, III