



DIVISION OF
CORPORATION FINANCE

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

July 9, 2021

Gordon Roth
Chief Financial Officer
Roth CH Acquisition II Co.
888 San Clemente Drive, Suite 400
Newport Beach, CA 92660

Re: Roth CH Acquisition II Co.
Registration Statement on Form S-1
Filed July 1, 2021
File No. 333-257610

Dear Mr. Roth:

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 Katherine Bagley at (202) 551-2545 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Mitchell Nussbaum, Esq.