



DIVISION OF  
CORPORATION FINANCE

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