



DIVISION OF  
CORPORATION FINANCE

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

January 17, 2023

Daniel Kimes  
Chief Executive Officer  
ROC Energy Acquisition Corp.  
16400 Dallas Parkway  
Dallas, TX 75248

**Re: ROC Energy Acquisition Corp.**  
**Form 10-K for the year ended December 31, 2021**  
**Filed March 24, 2022**  
**File No. 001-41103**

Dear Daniel Kimes:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Lijia Sanchez