VOLCON, INC. 2590 Oakmont Drive, Suite 520 Round Rock, Texas 78665

January 26, 2022

VIA EDGAR

U.S. Securities and Exchange Commission Division of Corporate Finance Washington, DC 20549 **Attention: Gregory Herbers**

> Re: Volcon, Inc. Registration Statement on Form S-1 Registration No. 333-262343

Ladies and Gentlemen:

Pursuant to Rule 461 of the Securities Act of 1933, as amended, Volcon, Inc., a Delaware corporation (the "Company"), hereby respectfully requests that the effective date for the Registration Statement referred to above be accelerated so that it will be declared effective at 9:00 A.M. (Eastern Time) on January 28, 2022, or as soon thereafter as possible on such date.

Very truly yours,

Volcon, Inc.

By: <u>/s/ Greg Endo</u> Name: Greg Endo

Title: Chief Financial Officer