

July 9, 2021

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

II Co.
Statement on Form S-1

Re: Roth CH Acquisition
Registration
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.