

July 1, 2021

Byron Roth  
Chief Executive Officer and Chairman  
Roth CH Acquisition II, Co.  
888 San Clemente Drive, Suite 400  
Newport Beach, CA 92660

II, Co.

Statement on Schedule 14A

Re: Roth CH Acquisition

Preliminary Proxy

Filed May 14, 2021  
File No. 001-39795

Dear Mr. Roth:

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 Trade & Services

cc:

Mitchell Nussbaum, Esq.