



DIVISION OF
CORPORATION FINANCE

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

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

Re: Roth CH Acquisition II, Co.
Preliminary Proxy Statement on Schedule 14A
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.