



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

DIVISION OF
CORPORATION FINANCE

November 18, 2024

John Lipman
Co-Chief Executive Officer and Co-Chairman of the Board
Roth CH Acquisition V Co.
888 San Clemente Drive, Suite 400
Newport Beach, CA 92660

Re: Roth CH Acquisition V Co.
Preliminary Proxy Statement on Schedule 14A
Filed October 25, 2024
File No. 001-41105

Dear John Lipman:

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 Energy & Transportation

cc: Alexandria E. Kane, Esq.