



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

DIVISION OF  
CORPORATION FINANCE

February 9, 2021

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

**Re: Roth CH Acquisition I Co. Parent Corp.  
Form S-4  
Exhibit No. 10.20  
Filed December 31, 2020  
File No. 333-250847**

Dear Mr. Roth:

We have concluded our assessment of your redacted exhibit[s] for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance