

January 17, 2023

Daniel Kimes  
Chief Executive Officer  
ROC Energy Acquisition Corp.  
16400 Dallas Parkway  
Dallas, TX 75248

Acquisition Corp.

year ended December 31, 2021  
2022

Re: ROC Energy

Form 10-K for the

Filed March 24,

File No. 001-41103

Dear Daniel Kimes:

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 Real Estate & Construction

cc:

Lijia Sanchez