

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

DIVISION OF CORPORATION FINANCE

September 16, 2024

Christopher Whitaker Chief Financial Officer SOBR Safe, Inc. 6400 S. Fiddlers Green Circle, Suite 1400 Greenwood Village, Colorado 80111

> Re: SOBR Safe, Inc. Form 10-K for the Year Ended December 31, 2023 Filed April 1, 2024 File No. 001-41396

Dear Christopher Whitaker:

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 Manufacturing