## SOBR Safe, Inc. 6400 S. Fiddlers Green Circle, Suite 1400 Greenwood Village, Colorado 80111

April 19, 2023

## VIA EDGAR

U.S. Securities & Exchange Commission Division of Corporation Finance Office of Manufacturing 100 F Street, N.E. Washington, D.C. 20549 Attn: Gregory Herbers

Re: SOBR Safe, Inc.
Registration Statement on Form S-1

File No. 333-271247 Request for Acceleration

Ladies and Gentlemen:

In accordance with Rule 461 of the Securities Act of 1933, as amended, SOBR Safe, Inc. hereby respectfully requests that the effective date of the abovereferenced registration statement be accelerated so that it will be declared effective at 5 p.m. Eastern Time on Friday, April 21, 2023, or as soon thereafter

Very Truly Yours, Sincerely, SOBR Safe, Inc. /s/ David Gandini David Gandini Chief Executive Officer