

Workhorse Group Inc.
100 Commerce Drive
Loveland, Ohio 45140
513-360-4704

February 12, 2019

VIA EDGAR

United States Securities
and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
Attention: Susan Block, Esq.

Re: Workhorse Group Inc.
Registration Statement on Form S-3
File No. 333-229024

Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended (the "Act"), Workhorse Group Inc. (the "Company") respectfully requests that the effective date of the registration statement referred to above be accelerated so that it will become effective at 4:00 p.m., Washington, D.C. time, on Tuesday February 12, 2019, or as soon thereafter as possible. Once the registration statement has been declared effective, please orally confirm that event with our counsel, Fleming PLLC, by calling Stephen Fleming, Esq., at (516) 833-5034.

The Company hereby acknowledges the following:

- that should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Thank you for your assistance in this matter.

WORKHORSE GROUP INC.

By: /s/ Paul Gaitan
Name: Paul Gaitan
Title: Chief Financial Officer

cc: Stephen M. Fleming, Esq.
Fleming PLLC