



DIVISION OF
CORPORATION FINANCE

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

December 2, 2024

Gregor Campbell
Chief Executive Officer
Sacks Parente Golf, Inc.
551 Calle San Pablo
Camarillo, CA 93012

Re: Sacks Parente Golf, Inc.
Registration Statement on Form S-1
Filed November 26, 2024
File No. 333-283460

Dear Gregor Campbell:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Patrick Fullem at 202-551-8337 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: David L. Ficksman