

June 29, 2023

Brian Schaffner  
Chief Executive Officer  
Expion360 Inc.  
2025 SW Deerhound Avenue  
Redmond, OR 97756

Re: Expion360 Inc.  
Registration

Statement on Form S-3

Filed June 27, 2023  
File No. 333-272956

Dear Brian Schaffner:

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 Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc:

Valerie Ford Jacob