

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

January 26, 2021

Arthur D. Sams
President and Chief Executive Officer
Polar Power, Inc.
249 E. Gardena Blvd.
Gardena, California 90248

Re: Polar Power, Inc.
Registration Statement on Form S-3
Filed January 19, 2021
File No. 333-252196

Dear Mr. Sams:

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 Thomas Jones at 202-551-3602 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing

cc: Larry A. Cerutti, Esq.