

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

SCHEDULE 13G

Under the Securities Exchange Act of 1934
(Amendment No. _____) *

Polar Power

(Name of Issuer)

Common Stock

(Title of Class of Securities)

73102V105

(CUSIP Number)

December 31, 2023

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this
Schedule is filed:

Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

*The remainder of this cover page shall be filled out for a reporting person's
initial filing on this form with respect to the subject class of securities,
and for any subsequent amendment containing information which would alter the
disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed
to be "filed" for the purpose of Section 18 of the Securities Exchange Act of
1934 ("Act") or otherwise subject to the liabilities of that section of the
Act but shall be subject to all other provisions of the Act (however,
see the Notes).

CUSIP No. 73102V105

1. Names of Reporting Persons.

I.R.S. Identification Nos. of above persons (entities only).

Bard Associates, Inc.

36-3452497

2. Check the Appropriate Box if a Member of a Group (See Instructions)

(a) / /

(b) / /

3. SEC Use Only

4. Citizenship or Place of Organization

Illinois

Number of 5. Sole Voting Power

Shares

Beneficially 116,100

Owned by -----

Each Reporting 6. Shared Voting Power

Person with

0

7. Sole Dispositive Power

116,100

8. Shared Dispositive Power

2,689,923

9. Aggregate Amount Beneficially Owned by Each Reporting Person

2,806,023

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares
(See Instructions) / /

11. Percent of Class Represented by Amount in Row (9)

16.0%

12. Type of Reporting Person (See Instructions)

IA

ITEM 1.

(a) Name of Issuer

Polar Power

(b) Address of Issuer's Principal Executive Offices

249 E. GARDENA BOULEVARD
Gardena, CA 90248

ITEM 2.

(a) Name of Person Filing

Bard Associates, Inc.

(b) Address of Principal Business Office or, if none, Residence

135 South LaSalle Street, Suite 3700
Chicago, IL 60603

(c) Citizenship

United States

(d) Title of Class of Securities

Common Stock

(e) CUSIP Number

73102V105

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO SECTIONS 240.13d-1(b) or 240.13d-2(b) or (c), CHECK WHETHER THE PERSON FILING IS A:

- (a) / / Broker or dealer registered under section 15 of The Act (15 U.S.C. 78o).
- (b) / / Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c).
- (c) / / Insurance company as defined in section 3(a)(19) Of the Act (15. U.S.C. 78c).
- (d) / / Investment company registered under section 8 of The Investment Company Act of 1940 (15 U.S.C. 80a-8).
- (e) / x / An investment adviser in accordance with Section 240.13d-1(b)(1)(ii)(E);
- (f) / / An employee benefit plan or endowment fund in accordance with Section 240.13d-1(b)(1)(ii)(F);
- (g) / / A parent holding company or control person in accordance with Section 240.13d-1(b)(1)(ii)(G);
- (h) / / A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
- (i) / / A church plan that is excluded from the definition of an Investment company under section 3(c)(14) of the Investment Company Act of 1940 (15. U.S.C. 80a-3);
- (j) / / Group, in accordance with Section 240.13d-1(b)(1)(ii)(J).

ITEM 4. OWNERSHIP

The information reported below in the Item 4(a) is as of December 31, 2023, consisting of 2,806,023 shares.

The percentage set forth in Item 4(b) is based on 17,561,612 shares of the Issuer's Common Stock outstanding as reported in the Issuer's 10-Q for the period September 30, 2023 (filed November 14, 2023) and additional shares issued as reported in an 8-K filed December 5, 2023.

(a) Amount beneficially owned:

2,806,023

(b) Percent of Class

16.0%

(c) Number of shares as to which the person has:

(i) Sole power to vote or to direct the vote

116,100

(ii) Shared power to vote or to direct the vote

0

(iii) Sole power to dispose or to direct the disposition of

116,100

(iv) Shared power to dispose or to direct the disposition of

2,689,923

ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS

If this statement is being filed to report the fact that as of the date hereof The reporting person has ceased to be the beneficial owner of more than five

Percent of the class of securities, check the following / /.

ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON

ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY OR CONTROL PERSON

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP

ITEM 9. NOTICE OF DISSOLUTION OF GROUP

ITEM 10. CERTIFICATION

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

December 31, 2023

Date

/s/ Michael Y. Demaray

Signature

Michael Y. Demaray/ President

Name/Title