

POLAR POWER, INC.
249 E. Gardena Blvd.
Gardena, California 90248

January 26, 2021

VIA EDGAR CORRESPONDENCE

Securities and Exchange Commission
100 F. Street, N.E.
Washington, DC 20549
Attention: Thomas Jones

Re: **Polar Power, Inc.**
Registration Statement on Form S-3 (File No. 333-252196)

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the "**1933 Act**"), Polar Power, Inc. (the "**Company**") hereby requests acceleration of the effective date of the above-referenced Registration Statement on Form S-3 (File No. 333-252196) (the "**Registration Statement**"), so that it may be declared effective at 4:00 p.m. Eastern Time on January 28, 2021, or as soon as practicable thereafter.

The Company hereby confirms that it is aware of its responsibilities under the 1933 Act and the Securities Exchange Act of 1934, as amended, as they relate to the proposed offering of the securities specified in the Registration Statement.

It would be appreciated if, promptly after the Registration Statement has become effective, you would so inform our outside counsel, Larry A. Cerutti of Troutman Pepper Hamilton Sanders LLP, by telephone at (949) 622-2710 or by email at larry.cerutti@troutman.com. The Company hereby authorizes Mr. Cerutti of Troutman Pepper Hamilton Sanders LLP to orally modify or withdraw this request for acceleration.

Very truly yours,

POLAR POWER, INC.

By: /s/ ARTHUR D. SAMS

Arthur D. Sams
President and Chief Executive Officer
