



DIVISION OF
CORPORATION FINANCE

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

May 20, 2011

Mr. Gary Winemaster
Chief Executive Officer
Power Solutions International, Inc.
655 Wheat Lane
Wood Dale, IL 60191

Re: Power Solutions International, Inc.
Item 4.01 Form 8-K
Filed May 5, 2011
Item 4.01 8-K/A
Filed May 20, 2011
File No. 000-52213

Dear Mr. Winemaster:

We have completed our review of your Form 8-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Laura Veator
Staff Accountant

cc: Via Facsimile (312) 577-8858
Mark D. Wood, Esq.
Katten Muchin Rosenman LLP