



DIVISION OF
CORPORATION FINANCE

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

March 18, 2019

George Kirby
President and Chief Executive Officer
Ocean Power Technologies, Inc.
28 Engelhard Drive, Suite B
Monroe Township, NJ 08831

Re: Ocean Power Technologies, Inc.
Registration Statement on Form S-1
Filed March 11, 2019
File No. 333-230199

Dear Mr. Kirby:

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 Scott Anderegg, Staff Attorney, at 202-551-3342 with any questions.

Sincerely,

Division of Corporation Finance
Office of Consumer Products

cc: Kevin J. Poli