



DIVISION OF  
CORPORATION FINANCE

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

January 25, 2022

Robert Powers  
Senior Vice President and Chief Financial Officer  
Ocean Power Technologies, Inc.  
28 Engelhard Drive, Suite B  
Monroe Township, NJ 08831

**Re: Ocean Power Technologies, Inc.**  
**Form 10-K for Fiscal Year Ended April 30, 2021**  
**Filed July 19, 2021**  
**File No. 001-33417**

Dear Mr. Powers:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation