

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
January 12, 2010**

**ORDER GRANTING CONFIDENTIAL TREATMENT
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

Pioneer Power Solutions, Inc.

File No. 333-155375 - CF# 24485

Pioneer Power Solutions, Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 8-K filed on December 7, 2009.

Based on representations by Pioneer Power Solutions, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 10.19	through December 31, 2010
Exhibit 10.25	through December 31, 2016
Exhibit 10.26	through December 7, 2019

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Kathleen Krebs
Special Counsel