



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4631

November 3, 2017

Via E-mail

Mr. Joseph Lu
Chief Executive Officer
Powin Energy Corporation
20550 SW 115th Ave
Tualatin, OR 97062

Re: Powin Energy Corporation
Form 10-K for the Year Ended December 31, 2016
Filed March 31, 2017
File No. 0-54015

Dear Mr. Lu:

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,

/s/ John Cash

John Cash
Accounting Branch Chief
Office of Manufacturing and
Construction