



DIVISION OF  
CORPORATION FINANCE

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

August 1, 2018

Via E-mail

Geoffrey L. Brown  
President  
Powin Energy Corporation  
20550 SW 115<sup>th</sup> Ave.  
Tualatin, OR 97062

**Re: Powin Energy Corporation  
Amendment No. 1 to Schedule 13E-3  
Filed July 19, 2018  
File No. 005-85548**

Dear Mr. Brown:

We have reviewed the filing referenced above and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand the disclosure.

Please respond to this letter by amending the filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to the facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to the filing and the information you provide in response to these comments, we may have additional comments.

Exhibit 99.1 - The Disclosure Statement

Cautionary Statement Regarding Forward Looking Statements, page 12

1. We reissue prior comment 1 with respect to the Disclosure Statement. Please delete the references in the Disclosure Statement to Section 21E of the Exchange Act and Section 27A of the Securities Act which expressly state that the safe harbor provisions for forward-looking statements do not apply to statements made in connection with a going-private transaction.

Documents Incorporated by Reference, page 20

2. Information may be incorporated by reference into the Schedule 13E-3, and not republished in the disclosure document distributed to security holders, only if such

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information is included as an exhibit to Schedule 13E-3. See General Instruction F. Accordingly, please revise the exhibit list.

We remind you that the filing persons are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact me at (202) 551-3589 if you have any questions regarding our comments.

Sincerely,

/s/ Tiffany Piland Posil

Tiffany Piland Posil  
Special Counsel  
Office of Mergers and Acquisitions

cc: Robert C. Laskowski, Esq.