



DIVISION OF  
CORPORATION FINANCE

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

December 17, 2020

David H. Lesser  
Chairman and Chief Executive Officer  
Power REIT  
301 Winding Road  
Old Bethpage, New York 11804

**Re: Power REIT**  
**Registration Statement on Form S-11**  
**Filed December 11, 2020**  
**File No. 333-251276**

Dear Mr. Lesser:

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 Ronald (Ron) E. Alper at 202-551-3329 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Leslie Marlow