



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

August 9, 2017

Robert Leng  
Chief Executive Officer  
Universal Power Industry Corporation  
1385 Broadway, Suite 603A  
New York, NY 10018

**Re: Universal Power Industry Corporation  
Form 8-K  
Filed August 8, 2016, as amended August 23, 2016  
File No. 000-55381**

Dear Mr. Leng:

We issued comments on the above captioned filings and your delinquent periodic reports on August 25, 2016, September 27, 2016, and December 1, 2016. On March 1, 2017, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent an adequate, substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided an adequate, substantive response to our comment regarding your delinquent periodic reports, we are terminating our review and will take further steps as we deem appropriate. In this regard, we are unable to agree with the assertion in your response letter dated May 11, 2017, that the Form 15-12G you filed on April 28, 2017, relieved you of the obligation to file past due reports required by Section 13(a) of the Securities Exchange Act of 1934. These steps include releasing publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact me at (202) 551-3483 or, in my absence, Barbara C. Jacobs, Assistant Director, at (202) 551-3735 with any questions.

Sincerely,

/s/ Katherine Wray

Katherine Wray, Attorney-Advisor  
Office of Information Technologies and Services

cc: Peder K. Davisson, Esq., Davisson & Associates, PA