



DIVISION OF
CORPORATION FINANCE

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

January 31, 2024

Luis Zavala
Chief Financial Officer
Polar Power, Inc.
249 E. Gardena Blvd.
Gardena, California 90248

Re: Polar Power, Inc.
Registration Statement on Form S-3
Filed January 26, 2024
File No. 333-276705

Dear Luis Zavala:

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 Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Janeane R. Ferrari