



DIVISION OF
CORPORATION FINANCE

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

May 1, 2024

Primit Parikh
Chief Executive Officer
Transphorm, Inc.
75 Castilian Drive
Goleta, California 93117

Re: Transphorm, Inc.
Registration Statement on Form S-3
Filed April 26, 2024
File No. 333-278957

Dear Primit Parikh:

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 Erin Donahue at 202-551-6063 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing