



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

DIVISION OF  
CORPORATION FINANCE

Via Email

April 7, 2020

Cameron McAulay  
Chief Financial Officer  
Transphorm, Inc.  
75 Castilian Drive  
Goleta, CA 93117

**Re: Transphorm, Inc.  
Form 8-K  
Exhibit Nos. 10.11(1), (2), (3), (4), (5), 10.12(1) and (2), 10.13(1), 10.14(1) and (2),  
10.15(1) and (2), 10.17(1), 10.20(1), 10.22(1) and (2), 10.23(1), 10.24(1) and (2), and  
10.25  
Filed February 14, 2020  
File No. 000-55832**

Dear Mr. McAulay:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance