



DIVISION OF
CORPORATION FINANCE

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

November 21, 2019

Ned Mavrommatis
Chief Financial Officer
PowerFleet, Inc.
123 Tice Boulevard
Woodcliff Lake, NJ 07677

Re: PowerFleet, Inc.
Registration Statement on Form S-3
Filed November 14, 2019
File No. 333-234703

Dear Mr. Mavrommatis:

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 Edward M. Kelly, Senior Counsel, at (202) 551-3728 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing