



DIVISION OF
CORPORATION FINANCE

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

September 26, 2023

Chenlong Tan
Chief Executive Officer
iPower Inc.
8798 9th Street
Rancho Cucamonga, CA 91730

Re: iPower Inc.
Registration Statement on Form S-3
Filed September 25, 2023
File No. 333-274665

Dear Chenlong Tan:

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 Kate Beukenkamp at 202-551-3861 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Megan Penick