



DIVISION OF  
CORPORATION FINANCE

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

August 5, 2024

Charles K. Griffith Jr.  
Chief Financial Officer  
CPS Technologies Corp.  
111 South Worcester Street  
Norton, MA 02766-2102

**Re: CPS Technologies Corp.**  
**Form 10-K for the Fiscal Year Ended December 30, 2023**  
**File No. 001-36807**

Dear Charles K. Griffith Jr.:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing