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William Slattery, CFA  
Vice President  
Listing Qualifications

Received SEC

DEC 06 2016

Washington, DC 20549

CERT NAS

File No. 001-37960

By Electronic Mail

December 6, 2016

Mr. Jeffrey Thomas  
Chief, IT Services  
Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Dear Mr. Thomas:

This is to certify that on December 6, 2016, The Nasdaq Stock Market (the "Exchange") received from Polar Power, Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common stock, par value \$0.0001 per share

We further certify that the security described above has been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

*William Slattery*