



April 27, 2021

Ms. Taylor Beech
Division of Corporation Finance
Office of Trade & Services
U.S. Securities and Exchange Commission

**Re: iPower Inc.
Amendment No. 1 to Registration Statement on Form S-1
Submitted April 15, 2021
CIK No. 0001830072**

Dear Ms. Beech:

On behalf of iPower Inc., a Nevada corporation (the "Company" or "iPower"), we are hereby transmitting the Company's response to the comment letter received from the staff (the "Staff") of the U.S. Securities and Exchange Commission (the "Commission") on April 22, 2021, regarding Amendment No. 1 to the Registration Statement on Form S-1 (the "Registration Statement"), as submitted to the Commission on April 15, 2021 (the "April Filing").

For your convenience, we have repeated below the comments of the Staff in bold, and have followed each of the Staff's comments with the Company's response.

Amendment No. 1 to Registration Statement on Form S-1
Description of Capital Stock, page 59

- We note your disclosure that you amended and restated your articles of incorporation to eliminate any future issuances of Class B Common Stock after the holders of your Class B Common Stock all of their shares into Class A Common Stock in April 2021; however, this section still includes references to your Class B Common Stock and a fifth amended and restated articles of incorporation is not included in your exhibit index. Please file the latest amendment, or, if such amendment will be superseded, the version of your articles of incorporation that will be effective upon the closing of this offering and revise this section to reflect the terms of this latest amendment.**

We have updated the description of capital stock throughout the Registration Statement to remove reference to Class A and Class B common stock and to refer to Common Stock only, except where a description of such stock was warranted. We have also filed as Exhibit 3.2 the Company's Fifth Amended and Restated Articles of Incorporation, which were adopted on April 22, 2021 and filed with the Nevada Secretary of State's office on April 23, 2021.

General

2. Please provide support for the statements that you are “a leading online retailer” and “a leading online hydroponic equipment supplier.”

Where we have used language discussing be “a leading online retailer” and “a leading online hydroponic equipment supplier” we have adjusted the language to state “we believe we are among the leading online retailers and suppliers” and otherwise use similar qualifying language. Our understanding and belief regarding such position comes from our high Amazon ratings and sales. (See attached as Exhibit A a sample of Amazon ratings as regards various of iPower’s products.) Nonetheless, as we are unable to definitively confirm our position as relates to our competitors, as much of such information is confidential, we added in qualifying language. See pages 4 and 36 to our Registration Statement.

We thank the Staff in advance for its review of the foregoing and of the Registration Statement on Form S-1 and related Prospectus submitted today. We respectfully request that you provide us with your comments to the revised Registration Statement on or before April 30, 2021. Should you have any questions or concerns, kindly contact our counsel, Megan J. Penick, Esq. or Stephen Weiss, Esq. of Michelman & Robinson, LLP, by telephone at (646) 320-4104 or (917) 797-0015, respectively.

Sincerely,

/s/ Chenlong Tan

Chairman, Chief Executive Officer and President
iPower Inc.

Exhibit A

[Sample Amazon Rankings of Various iPower Products]

amazon
Deliver to Anna Irwindale 91010
Home & Kitchen

Amazon Home Shop by Room Discover Shop by Style Home Decor Furniture Kitchen & Dining Bed & Bath Garden & Outdoor

Tools & Home Improvement • Building Supplies • HVAC • Ducting

Students and government assistance recipients could save 50% on Prime

iPOWER

iPower Flexible 4 Inch Non-Insulated Flex Air Aluminum Foil Ducting Dryer Vent Hose 25 Feet Long for HVAC Heating Cooling Ventilation and Exhaust, 2 Stainless Steel Clamps Included

Visit the iPower Store
★★★★★ 3 ratings
#1 Best Seller in HVAC Ducting

Price: **\$14.99** & **FREE Returns**

Get \$50 off instantly. Pay \$0.00 \$44.99 upon approval for the Amazon Rewards Visa Card. No annual fee.

Size: **4 Inch 25 Feet**

4 Inch 8 Feet 1-Pack \$9.43	4 Inch 25 Feet \$14.99	6 Inch 8 Feet \$11.97
6 Inch 16 Feet \$19.99 (\$0.96 / Foot)	6 Inch 25 Feet \$17.99	

Brand: iPower
Color: 2 Stainless Steel Clamps Included
Item Dimensions: 7 x 7 x 14 Inches
LxWxH

About this item

- Ducting size: 4 inches (diameter) x 25 feet (length) when fully extended
- Thermal endurance: Temperature endurance range from 0 ~ 195°F (-15°C ~ 85°C)
- Wide applications: Kitchens, bathrooms, greenhouses, grow rooms, grow tents

\$14.99
& **FREE Returns**

FREE delivery - **Thursday, March 18** on orders over \$25.00 shipped by Amazon. Details

Fastest delivery: Tomorrow
Order within 1 hr and 35 mins. Details

Deliver to Anna - Irwindale 91010

In Stock

Qty: 1

Add to Cart
Buy Now

Secure transaction
Ships from Amazon.com
Sold by Amazon.com

Add your 30-day **FREE** trial of Prime and get fast, **FREE** delivery

Add to List
Add to Registry & Gifting

Gift cards

Students and government assistance recipients could save 50% on Prime

Tools & Home Improvement Building Supplies HVAC Ducting



iPower GLDUCT16CV1 6 Inch 16 Feet Non-Insulated Flex Air Aluminum Ducting Vent Hose for Grow Tents, Dryers, HVAC Ventilation

Visit the iPower Store
★★★★☆ 6,508 ratings
#1 Best Seller in HVAC Ducting

Price: \$15.90 (price / feet) & FREE Returns

Get \$50 off instantly: Pay \$0.00 \$15.90 upon approval for the Amazon Rewards Visa Card. No annual fee.

Available at a lower price from other sellers that may not offer free Prime shipping.

Size: 6 Inch 16 Feet

4 Inch 8 Feet 1-Pack \$2.45	4 Inch 25 Feet \$14.92	6 Inch 8 Feet \$11.97
6 Inch 16 Feet \$15.90 (price / feet)	6 Inch 25 Feet \$17.99	

- Specs: material: Aluminum foil + PET, size: 6 inches (diameter) x 16 feet (length) when fully extended. Temperature endurance range from 0 ~ 185°F (-18°C ~ 85°C)
- Fireproof coating: Flexible ventilation ducting made from high-quality flame-retardant aluminum and built-in corrosion-resistant wire helix for reinforcement and lasting performance
- Ducting feature: built-in steel wire for reinforcement and long lasting performance. Flexible length, when not in use, it takes up little space
- Applications: kitchens (cooking exhaust), green houses and grow rooms (air circulation, intake exhaust and light fixture cooling), bedrooms (smell and moisture exhaust), grow tents, etc.
- Note: although the ducting is easy installation, violent installation is prohibited. With 3 rolls of 6 inch metal, some made from stainless steel.

Buy new: \$15.90

& FREE Returns

FREE delivery: Tuesday, March 16 on orders over \$25.00 shipped by Amazon. Details

Fastest delivery: Monday, March 15
Order within 6 hrs and 16 mins. Details

Deliver to Anne - Irwindale 91010

Only 5 left in stock - order soon.

Qty: 1 ▼

Add to Cart

Buy Now

Secure transaction
Ships from Amazon.com
Sold by Amazon.com

Add your 30-day FREE trial of Prime and get fast, FREE delivery



iPower GBLST1000D Horticulture 1000 Watt Digital Dimmable Electronic Ballast for Hydroponics HPS MH Grow Light, 1000W, Black

Visit the iPower Store

Amazon's Choice for Plant Growing Light Fixtures by iPower

Price: **\$179.99** & FREE Returns

Get \$50 off instantly: Pay \$129.99 ~~\$179.99~~ upon approval for the Amazon Rewards Visa Card. No annual fee.

Available at a lower price from other sellers that may not offer free Prime shipping.

Size: **1000W Ballast**

400W Ballast \$79.97	600W Ballast \$92.89	1000W Ballast \$179.99	Cool Tube Reflector \$102.99
Gull Wing Reflector \$28.98			

Color	Black
Brand	iPower
Material	Aluminum
Item Dimensions LxWxH	3.5 x 17.5 x 7 inches
Wattage	1000 watts

About this item

- Operating voltage range: 100V-265V with 120V working voltage; dimmable options: 50%, 75%, 100%
- Compatible with HPS and MH light bulbs by micro-chip programming; free heavy-duty power cord included
- Ultra-safety: advanced protection against short circuit, power surge, ignition failure, overheat, end-of-bulb-life
- Optimal heat dissipation: built-in cooling fan and graduating fin designed to minimize ballast temperature
- Package included: 1-pack 1000 watt digital dimmable electronic ballast, 1 x heavy-duty power cord, 1 x operating manual

Compare with similar items

New & Used (5) from \$84.22 + FREE Shipping

Buy new: **\$179.99**

& FREE Returns

FREE delivery: **Tuesday,**

March 16 Details

Fastest delivery: **Monday,**

March 15 Details

In Stock.

Qty: 1

Add to Cart

Buy Now

Secure transaction

Ships from Amazon.com

Sold by Amazon.com

Packaging Shows what's inside

Details

Add your 30-day FREE trial of Prime and get **fast, FREE delivery**

Add a gift receipt for easy returns

Deliver to Anne - Inverdale 91010

Save with Used - Like New

\$90.92

FREE delivery: **Friday,**

March 19

Ships from Amazon

Sold by Amazon Warehouse

Add to List



Roll over image to zoom in
 VIDEO

iPower GLTRIMBOWL19L 19-Inch Leaf Bowl Trimmer Machine Twisted Spin Cut for Plant Bud and Flower with Upgraded Gears Sharp, Silver

Visit the iPower Store
 ★★★★★ 899 ratings
Amanal's Choice for Plant Rocks by iPower

Price: \$174.02 & FREE Returns

Get 40% off when you use American Express Membership Rewards points. Maximum discount \$40. See terms.

Available at a lower price from other sellers that may not offer free Prime shipping.

Size: 19" Trimmer

16" Trimmer \$101.77	19" Trimmer \$174.02
19" Trimmer, Change Pruner \$138.89	24" Trimmer \$225.87

Material Crystal
Item Dimensions LxWxH 19.5 x 19.8 x 11.1 inches
Finish Type Powder Coated
Assembly Required No
Brand iPower

About this item

- Powerful blades: Harness the power of 30 scissors in 1 cutter to provide clean & efficient while minimizing damage to plants. The four-edged blade for wet trimming and serrated blade and stainless steel wire X blades for dry

Buy new: \$174.02
 & FREE Returns
 FREE delivery **Tuesday, March 16** Details
 Fastest delivery: **Saturday, March 13**
 Order within 5 hrs and 8 mins Details
 Deliver to Duarte 91010

In Stock.
 Qty: 1

Add to Cart
Buy Now

Secure transaction
 Ships from Amazon.com
 Sold by Amazon.com
 Packaging Shows what's inside...
 Details

Add your 30-day FREE trial of Prime and get fast, FREE delivery

Add a gift receipt for easy returns

Case with Heart - I like Now