

September 26, 2023

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

Statement on Form S-3
2023

Re: iPower Inc.
Registration

Filed September 25,
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