

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

November 27, 2020

Tim Burns Chief Financial Officer Ideal Power Inc. 4120 Freidrich Lane Suite 100 Austin, Texas, 78744

Re: Ideal Power Inc.
Registration Statement on Form S-3
Filed November 20, 2020
File No. 333-250844

Dear Mr. Burns:

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 Asia Timmons-Pierce at 202-551-3754 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing