

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

DIVISION OF CORPORATION FINANCE

January 5, 2023

Timothy Burns Chief Financial Officer Ideal Power Inc. 5508 Highway 290 West, Suite 120 Austin, Texas 78735

> Re: Ideal Power Inc. Registration Statement on Form S-3 Filed December 29, 2022 File No. 333-269060

Dear Timothy 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 Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing

cc: Ned Prusse