

IDEAL POWER INC.

November 12, 2013

VIA EDGAR

Ms. Amanda Ravitz, Assistant Director
Securities and Exchange Commission
Washington, D.C. 20549

Re: Ideal Power Inc.
Amendment No. 5 to Registration Statement on Form S-1
Filed November 12, 2013
File No. 333-190414

Dear Ms. Ravitz:

Today, Ideal Power Inc. (the "Company") is filing Amendment No. 5 (the "Amendment") to the Company's Registration Statement on Form S-1 for your review. The Amendment is being filed to include the financial results for the period ended September 30, 2013. As a result of the inclusion of this information, we have updated information throughout the Amendment.

The Company acknowledges that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

If you have any comments or questions, please contact Kevin Friedmann, Esq. via e-mail at kfriedmann@richardsonpatel.com or by telephone at (212) 561-5559.

Very truly yours,

IDEAL POWER INC.

By: /s/ Paul Bundschuh
Paul Bundschuh

Chief Executive Officer