



October 22, 2020

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Attention: Tom Jones

Re: Flux Power Holdings, Inc.
Registration Statement on Form S-3 (File No. 333-249521)
Request for Acceleration
Requested Date: October 26, 2020
Requested Time: 4:30 p.m. Eastern Time

Ladies and Gentlemen:

Flux Power Holdings, Inc. hereby requests that the effective date of its Registration Statement on Form S-3 (File No. 333-249521) be accelerated so that the same will become effective at 4:30 p.m., Eastern Time, on October 26, 2020, or as soon thereafter as practicable.

If you have any questions regarding this request, please call our counsel John P. Yung of Lewis Brisbois at (916) 646-8288.

Very Truly Yours,
Flux Power Holdings, Inc.

/s/ Ronald F. Dutt

Ronald F. Dutt,
Chief Executive Officer
