



October 2, 2023

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attention: Jenny O'Shanick

Re: Flux Power Holdings, Inc.
Registration Statement on Form S-3 (File No. 333-274689)
Request for Acceleration
Requested Date: October 6, 2023
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. 333-274689) be accelerated so that the same will become effective at 4:30 p.m., Eastern Time, on October 6, 2023, 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
