

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

DIVISION OF CORPORATION FINANCE

August 26, 2011

<u>Via E-mail</u> Gary S. Winemaster Chief Executive Officer and President Power Solutions International, Inc. 655 Wheat Lane Wood Dale, IL 60191

> Re: Power Solutions International, Inc. Preliminary Proxy Statement on Schedule 14A Filed June 28, 2011 File No. 000-52213

Dear Mr. Winemaster:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Russell Mancuso

Russell Mancuso Branch Chief

cc (via e-mail): Mark D. Wood, Esq. Katten Muchin Rosenman LLP