



DIVISION OF  
CORPORATION FINANCE

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

May 20, 2011

Mr. Gary Winemaster  
Chief Executive Officer  
Power Solutions International, Inc.  
655 Wheat Lane  
Wood Dale, IL 60191

**Re: Power Solutions International, Inc.  
Item 4.01 Form 8-K  
Filed May 5, 2011  
Item 4.01 8-K/A  
Filed May 20, 2011  
File No. 000-52213**

Dear Mr. Winemaster:

We have completed our review of your Form 8-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Laura Veator  
Staff Accountant

cc: Via Facsimile (312) 577-8858  
Mark D. Wood, Esq.  
Katten Muchin Rosenman LLP