

January 22, 2024

**VIA EMAIL AND EDGAR**

U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Sarah Sidwell  
Division of Corporation Finance  
Office of Manufacturing

Re: PowerFleet, Inc.  
Registration Statement on Form S-4  
File No. 333-275648

Ladies and Gentlemen:

On behalf of PowerFleet, Inc. (the "Company"), we enclose the Company's request for acceleration of the above-referenced Registration Statement to 4:00 p.m., Eastern Time, on Wednesday, January 24, 2024, or as soon as practicable thereafter.

Please advise the undersigned of the effectiveness of the Registration Statement.

Very truly yours,

/s/ Honghui Yu

Honghui Yu

cc: Mr. Steve Towe  
Mr. David Wilson



123 Tice Boulevard  
Woodcliff Lake, New Jersey 07677

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Attention: Sarah Sidwell  
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Re: PowerFleet, Inc.  
Registration Statement on Form S-4  
File No. 333-275648

Ladies and Gentlemen:

PowerFleet, Inc. hereby requests that the effectiveness of the above-referenced Registration Statement be accelerated so that it will become effective at 4:00 p.m., Eastern Time, on Wednesday, January 24, 2024, or as soon as practicable thereafter.

Very truly yours,

POWERFLEET, INC.

By: /s/ David WilsonDavid Wilson  
Chief Financial Officer