

April 27, 2023

Cameron McAulay
Chief Financial Officer
Transphorm, Inc.
75 Castilian Drive
Goleta, California 93117

Statement on Form S-3
2023

Re: Transphorm, Inc.
Registration

Filed on April 21,

File No. 333-271380

Dear Cameron McAulay:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

O'Shanick at 202-551-8005 with any questions.

Please contact Jenny

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

Erika Muhl