



DIVISION OF
CORPORATION FINANCE

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

September 24, 2024

Brian Mackey
Chief Executive Officer
CPS Technologies Corp.
111 South Worcester Street
Norton, MA 02766

**Re: CPS Technologies Corp.
Registration Statement on Form S-3
Filed September 20, 2024
File No. 333-282266**

Dear Brian Mackey:

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.

Please contact Patrick Fullem at 202-551-8337 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Thomas B. Rosedale, Esq.