

CORRESP 1 filename1.htm

June 17, 2020

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Sherry Haywood

**Re: Transphorm, Inc.**  
**Registration Statement on Form S-1**  
**File No. 333-238864**

**Acceleration Request**  
**Requested Date: June 19, 2020**  
**Requested Time: 4:00 P.M. Eastern Time**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Transphorm, Inc. (the “**Company**”) hereby requests that the above-referenced Registration Statement on Form S-1 (File No. 333-238864) (the “**Registration Statement**”) be declared effective at the “Requested Date” and “Requested Time” set forth above or at such later time as the Company or its counsel may orally request via telephone call to the staff of the Division of Corporation Finance of the Securities and Exchange Commission. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Wilson Sonsini Goodrich & Rosati, P.C., by calling Erika Muhl at (650) 849-3352.

Sincerely,

TRANSPHORM, INC.

/s/ Cameron McAulay

Cameron McAulay

Chief Financial Officer

cc: Mario Rivas  
**Transphorm, Inc.**

Mark Bertelsen  
Erika Muhl  
**Wilson Sonsini Goodrich & Rosati, P.C.**

