

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

August 16, 2024

David Wilson Chief Financial Officer Powerfleet, Inc. 123 Tice Boulevard Woodcliff Lake, NJ 07677

Re: Powerfleet, Inc.

Form 10-K for Fiscal Year Ended December 31, 2023

File No. 001-39080

Dear David Wilson:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Manufacturing