



DIVISION OF
CORPORATION FINANCE

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

June 17, 2021

Jatinder Bhogal
Chief Executive Officer
SolarWindow Technologies, Inc.
430 Park Avenue, Suite 702
New York, NY 10022

Re: SolarWindow Technologies, Inc.
Registration Statement on Form S-3
Filed June 10, 2021
File No. 333-256983

Dear Mr. Bhogal:

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 Tom Kluck at 202-551-3233 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Joseph Sierchio