



DIVISION OF  
CORPORATION FINANCE

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

May 28, 2019

Charles F. Cargile  
Chief Executive Officer and President  
Sunworks, Inc.  
1030 Winding Creek Road, Suite 100  
Roseville, CA 95678

**Re: Sunworks, Inc.**  
**Registration Statement on Form S-3**  
**Filed May 21, 2019**  
**File No. 333-231653**

Dear Mr. Cargile:

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 Joshua Shainess, Attorney-Adviser, at (202) 551-7951 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Telecommunications