



DIVISION OF
CORPORATION FINANCE

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

February 1, 2021

Gaylon Morris
Chief Executive Officer
Sunworks, Inc.
1030 Winding Creek Road
Suite 100
Roseville, CA 95678

Re: Sunworks, Inc.
Registration Statement on Form S-3
Filed January 27, 2021
File No. 333-252475

Dear Mr. Morris:

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 Kevin Stertz at (202) 551-3723 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing