



DIVISION OF  
CORPORATION FINANCE

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

June 7, 2022

Gaylon Morris  
Chief Executive Officer  
Sunworks, Inc.  
1555 Freedom Boulevard  
Provo, UT 84604

**Re: Sunworks, Inc.**  
**Registration Statement on Form S-3**  
**Filed June 1, 2022**  
**File No. 333-265336**

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 Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Christopher Ivey