



DIVISION OF  
CORPORATION FINANCE

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

October 17, 2022

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

**Re: Sunworks, Inc.**  
**Form 10-K for the Fiscal Year ended December 31, 2021**  
**Filed March 11, 2022**  
**File No. 001-36868**

Dear Gaylon Morris:

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 Energy & Transportation