



DIVISION OF  
CORPORATION FINANCE

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

February 22, 2021

David Fischer  
General Counsel  
SPI Energy Co., Ltd.  
#1128, 11/F, No. 52 Hung To Road  
Kwun Tong  
Kowloon  
Hong Kong S.A.R.

**Re: SPI Energy Co., Ltd.**  
**Form F-3 Filed February 18, 2021**  
**File No. 333-253233**

Dear Mr. Fischer:

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 Jeffrey Gordon at 202-551-3866 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing