



DIVISION OF  
CORPORATION FINANCE

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

August 9, 2019

Jeffer Peck  
Chief Executive Officer  
The Peck Company Holdings, Inc.  
4050 Williston Road, #511  
South Burlington, Vermont 05403

**Re: The Peck Company Holdings, inc.  
Registration Statement on Form S-3  
Filed August 3, 2019  
File No. 333-233107**

Dear Mr. Peck:

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 Danilo Castelli at (202)551-6521 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Consumer Products

cc: David E. Danovitch