



DIVISION OF  
CORPORATION FINANCE

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

September 26, 2019

Jeffrey 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  
File No. 333-233931  
Filed September 25, 2019**

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 Jacqueline Kaufman, Staff Attorney, at 202-551-3797 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Consumer Products