



DIVISION OF
CORPORATION FINANCE

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

December 9, 2020

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

**Re: The Peck Company Holdings, Inc.
Registration Statement on Form S-3
Filed December 4, 2020
File No. 333-251154**

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 Edward M. Kelly, Senior Counsel, at (202) 551-3728 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: H. Kenneth Merritt, Jr., Esq.