



DIVISION OF
CORPORATION FINANCE

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

May 1, 2023

David Massey
Chief Executive Officer
Solar Integrated Roofing Corp.
2831 St. Rose Pkwy #200
Henderson, NV 89052

Re: Solar Integrated Roofing Corp.
Amendment No. 2 to Registration Statement on Form 10-12G
Filed November 9, 2022
File No. 000-56256

Dear David Massey:

We issued comments on the above captioned filing on November 21, 2022. On March 28, 2023, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps include releasing publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Isabel Rivera at 202-551-3518 or Jeffrey Gabor at 202-551-2544 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Lance Brunson