



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

DIVISION OF
CORPORATION FINANCE

December 12, 2022

Donald Klein
Chief Financial Officer
Spruce Power Holding Corporation
47000 Liberty Drive
Wixom, MI 48393

Re: Spruce Power Holding Corporation
Form 10-K for the Year Ended December 31, 2021
Form 10-Q for the Quarter Ended September 30, 2022
Form 8-K furnished November 9, 2022
File No. 001-38971

Dear Donald Klein:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Manufacturing