



DIVISION OF  
CORPORATION FINANCE

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

August 6, 2020

Vichheka Heang  
Vice President and Corporate Controller  
Maxeon Solar Technologies, Ltd.  
8 Marina Boulevard #05-02  
Marina Bay Financial Centre  
018981, Singapore

**Re: Maxeon Solar Technologies, Ltd.**  
**Draft Registration Statement on Form F-3**  
**Filed August 5, 2020**  
**CIK No. 1796898**

Dear Ms. Heang:

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 Sherry Haywood, Staff Attorney at (202) 551-3345 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing