



DIVISION OF  
CORPORATION FINANCE

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

August 25, 2022

Steve Manko  
Chief Financial Officer  
SkyWater Technology, Inc  
2401 East 86th Street  
Bloomington, Minnesota 55425

**Re: SkyWater Technology, Inc**  
**Registration Statement on Form S-3**  
**Filed August 19, 2022**  
**File No. 333-266981**

Dear Mr. Manko:

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 Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: John K. Wilson