



DIVISION OF  
CORPORATION FINANCE

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

June 14, 2022

Kevin Hubbard  
Interim Chief Financial Officer  
Shoals Technologies Group, Inc.  
1400 Shoals Way  
Portland, Tennessee 37148

**Re: Shoals Technologies Group, Inc.**  
**Form 10-K for the Year Ended December 31, 2021**  
**Filed March 11, 2022**  
**File No. 001-39942**

Dear Mr. Hubbard:

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