

June 2, 2022

Kai Strohbecke
Chief Financial Officer
Maxeon Solar Technologies, Ltd.
8 Marina Boulevard #05-02
Marina Bay Financial Centre
018981, Singapore

Technologies, Ltd.

Statement on Form F-3

Re: Maxeon Solar

Registration

Filed May 27, 2022
File No. 333-265253

Dear Mr. Strohbecke:

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.

Ewing at 202-551-5920 with any questions.

Please contact Evan

Sincerely,

Division of Corporation Finance
Office of Manufacturing