

June 4, 2024

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

Technologies, Ltd.

Qualification of Indenture Under the Trust Indenture Act of

Re: Maxeon Solar

Application for  
1939 on Form T-3  
Filed May 30, 2024  
File No. 022-29114

Dear William Mulligan:

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.

Ecker at 202-551-4985 with any questions.

Please contact Bradley

Sincerely,

Division of Corporation Finance

Office of Manufacturing