

**Maxeon Solar Technologies, Ltd.**  
8 Marina Boulevard #05-02  
Marina Bay Financial Centre  
018981, Singapore

**VIA EDGAR**

June 17, 2024

United States Securities and Exchange Commission

Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Bradley Ecker

**Re: Maxeon Solar Technologies, Ltd. and Co-Applicants**  
**Application for Qualification of Indenture Under the Trust Indenture Act of 1939 on Form T-3**  
**File No.: 022-29114**

Ladies and Gentlemen:

We refer to the Application for Qualification of Indenture Under the Trust Indenture Act of 1939 on Form T-3 (File No. 022-29114) (the "Form T-3") of Maxeon Solar Technologies, Ltd. (the "Company") and the subsidiary guarantors named therein (together with the Company, the "Applicants"), initially filed on May 30, 2024 with the Securities and Exchange Commission (the "Commission"), in connection with the qualification under the Trust Indenture Act of 1939, as amended (the "Act"), of the indenture governing the Adjustable-Rate Convertible Second Lien Senior Secured Notes due 2028 to be issued by the Company and guaranteed by the Company's subsidiary guarantors.

In accordance with Section 307(c) of the Act, the Applicants hereby respectfully request the acceleration of the effectiveness of the above referenced Form T-3 so that it may become effective at or prior to 9:00 a.m. (Eastern time) on June 20, 2024 or as soon as reasonably practicable thereafter.

If you have any questions regarding the foregoing, please contact Kaya Proudian of White & Case Pte. Ltd. at +65 6347 1308.

Very truly yours,

Maxeon Solar Technologies, Ltd.

By: /s/ Kai Strohbecke

Name: Kai Strohbecke

Title: Chief Financial Officer

[Signature Page Follows]

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**SUNPOWER CORPORATION LIMITED**

By: /s/ Peter Aschenbrenner

Name: Peter Aschenbrenner

Title: Director

**SUNPOWER ENERGY CORPORATION LIMITED**

By: /s/ Kai Strohbecke

Name: Kai Strohbecke

Title: Director

**SUNPOWER MANUFACTURING CORPORATION LIMITED**

By: /s/ Kai Strohbecke

Name: Kai Strohbecke

Title: Director

**MAXEON ROOSTER HOLDCO, LTD.**

By: /s/ Kai Strohbecke

Name: Kai Strohbecke

Title: Director

**MAXEON SOLAR PTE. LTD.**

By: /s/ Kai Strohbecke

Name: Kai Strohbecke

Title: Director

**SUNPOWER BERMUDA HOLDINGS**

By: /s/ Kai Strohbecke

Name: Kai Strohbecke

Title: Director

**SUNPOWER TECHNOLOGY LTD.**

By: /s/ Kai Strohbecke  
Name: Kai Strohbecke  
Title: Authorized Signatory

**SUNPOWER PHILIPPINES MANUFACTURING LTD.**

By: /s/ Kai Strohbecke  
Name: Kai Strohbecke  
Title: Authorized Signatory

**ROOSTER BERMUDA DRE, LLC**

By: /s/ Kai Strohbecke  
Name: Kai Strohbecke  
Title: Authorized Signatory

**SUNPOWER SYSTEMS SÀRL**

By: /s/ Kai Strohbecke  
Name: Kai Strohbecke  
Title: Authorized Signatory