

**MAXEON SOLAR TECHNOLOGIES, LTD.**  
8 Marina Boulevard #05-02  
Marina Bay Financial Centre  
018981, Singapore

June 3, 2022

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: REQUEST FOR ACCELERATION OF EFFECTIVENESS**  
**Maxeon Solar Technologies, Ltd. (CIK No. 0001796898)**  
**Registration Statement on Form F-3 (File No. 333-265253)**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Maxeon Solar Technologies, Ltd. (the "Company") hereby requests acceleration of the effective date of its Registration Statement on Form F-3 (File No. 333-265253) so that it will be declared effective at 4:00 p.m., Eastern Standard Time, on June 7, 2022, or as soon thereafter as is practicable.

Should you have any questions regarding this letter, please do not hesitate to contact Era Anagnosti at (202) 637-6274 of White & Case LLP, counsel to the Company.

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Sincerely,  
**MAXEON SOLAR TECHNOLOGIES, LTD.**

By: /s/ Jeffrey W. Waters  
Jeffrey W. Waters  
Chief Executive Officer and Director