

November 15, 2022

Lindsey Wiedmann
General Counsel
Maxeon Solar Technologies, Ltd.
8 Marina Boulevard #05-02
Marina Bay Financial Centre
018981, Singapore

Technologies, Ltd.

Statement on Form F-3

10, 2022

Re: Maxeon Solar

Registration

Filed on November

File No. 333-268309

Dear Lindsey Wiedmann:

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.

O'Shanick at 202-551-8005 with any questions.

Please contact Jenny

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

Era Anagnosti