



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

January 26, 2023

Jeffrey Peck
Chief Executive Officer
iSun, Inc.
400 Avenue D, Suite 10
Williston, VT 05495

Re: iSun, Inc.
Registration Statement on Form S-3
Filed January 23, 2023
File No. 333-269358

Dear Jeffrey Peck:

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.

Please contact Patrick Fullem at (202) 551-8337 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: H. Kenneth Merritt, Jr.