

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

June 4, 2024

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

Re: Maxeon Solar Technologies, Ltd.

Application for Qualification of Indenture Under the Trust Indenture Act of 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.

Please contact Bradley Ecker at 202-551-4985 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing