

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

August 26, 2024

Dominic Bardos Chief Financial Officer Shoals Technologies Group, Inc. 1400 Shoals Way Portland, Tennessee 37148

> Re: Shoals Technologies Group, Inc. Form 10-K for the Year Ended December 31, 2023 Filed February 28, 2024 File No. 001-39942

Dear Dominic Bardos:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Manufacturing