

CORRESP 1 filename1.htm

SPI ENERGY CO., LTD.
#1128, 11/F, No. 52 Hung To Road
Kwun Tong, Kowloon
Hong Kong S.A.R.

September 29, 2020

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549

RE: SPI Energy Co., Ltd. (the “Company”)
Registration Statement on Form F-3
File No. 333-240289

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned respectfully requests that the effective date of the above-referenced Registration Statement be accelerated so that the same will become effective at 9:00AM on September 30, 2020, or as soon thereafter as is practicable.

Please advise the undersigned at +1 408-919-8000 or via email at denton.peng@spigroups.com when the order permitting such Registration Statement to become effective is issued.

Very truly yours,

SPI Energy Co., Ltd.

By: /s/ Xiaofeng Peng

Name: Xiaofeng Peng

Title: Chief Executive Officer

cc: Giovanni Caruso, Esq., Loeb & Loeb LLP (telephone (212) 407-4000)

