

August 31, 2022

**VIA EDGAR TRANSMISSION**

Division of Corporate Finance  
United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549-6010

**Re: Pineapple Energy Inc.  
Registration Statement on Form S-3 (Registration No. 333-267066)**

**Request for Acceleration of Effective Date**

Ladies and gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended (the "Act"), Pineapple Energy Inc. (the "Company") requests that the Securities and Exchange Commission take appropriate action to cause the Registration Statement on Form S-3 (File No. 333-267066) to become effective on September 2, 2022 at 4:00 p.m., Eastern Time, or as soon as practicable thereafter, or at such later time as the Company or its counsel may request via telephone call to the staff. In making this acceleration request, the Company acknowledges that it is aware of its obligations under the Act.

Very truly yours,

**PINEAPPLE ENERGY INC.**

By: /s/ Kyle Udseth  
Name: Kyle Udseth  
Title: Chief Executive Officer

cc: Steven Kennedy, Esq., Faegre Drinker Biddle & Reath LLP  
Jonathan Zimmerman, Esq., Faegre Drinker Biddle & Reath LLP

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