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March 26, 2021

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## **BY EDGAR**

Securities and Exchange Commission Division of Corporation Finance 100 F Street, N.E. Washington, DC 20549-3561 Attn: Sherry Haywood

Sherry Haywood Asia Timmons-Pierce Heather Clark Martin James

Re: FTC Solar, Inc.

Amendment No. 1 to Draft Registration Statement on Form S-1

Submitted March 9, 2021 CIK No. 0001828161

On behalf of our client, FTC Solar, Inc., a Delaware corporation (the "<u>Company</u>"), we hereby provide responses to comments received from the staff (the "<u>Staff</u>") of the Securities and Exchange Commission (the "<u>Commission</u>") by letter dated March 24, 2021 (the "<u>Comment Letter</u>") with respect to the above-referenced Amendment No. 1 to the Draft Registration Statement on Form S-1 confidentially submitted to the Commission on March 9, 2021 (the "<u>Draft Registration Statement</u>").

Concurrently with the submission of this letter, the Company is filing, through the Commission's Electronic Data Gathering, Analysis and Retrieval ("<u>EDGAR</u>") system, the Registration Statement on Form S-1 (the "<u>Registration Statement</u>") in response to the Staff's comments and to reflect certain other changes.

The heading and paragraph number in this letter correspond to those contained in the Comment Letter and, to facilitate the Staff's review, we have reproduced the text of the Staff's comment in bold and italics below.

Securities and Exchange Commission March 26, 2021 Page 2

## Our Customer Value Proposition, page 2

1. We note your response to comment one of our prior letter and reissue our comment. Please provide the consent of the third-party in accordance with Rule 436.

The Company respectfully acknowledges the Staff's comment and undertakes that it will provide the consent of Eclipse-M in accordance with Rule 436.

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Securities and Exchange Commission March 26, 2021 Page 3

Please contact me at (212) 735-3416 or Andrea.Nicolas@skadden.com if the Staff has any questions or requires additional information.

Very truly yours,

/s/ Andrea L. Nicolas

cc: Patrick M. Cook, Chief Financial Officer, FTC Solar, Inc. Jacob D. Wolf, Esq., General Counsel, FTC Solar, Inc. Benjamin K. Marsh, Esq., Goodwin Procter LLP