

**SOLAR INTEGRATED ROOFING CORP.**

1475 N. Cuyamaca St.  
El Cajon, CA 92020

January 29, 2021

**VIA EDGAR**

Securities and Exchange Commission  
Attn: Jonathan Burr  
100 F Street, N.E.  
Washington, D.C. 20549

Re:       **Solar Integrated Roofing Corp.**  
          **Offering Statement on Form 1-A**  
          **File No. 024-11339**

Ladies and Gentlemen:

In accordance with Rule 259 under the Securities Act of 1933, as amended, Solar Integrated Roofing Corp., a Nevada corporation (the "Company"), hereby respectfully requests the immediate withdrawal of its Offering Statement on Form 1-A (Reg. No. 024-11339), together with all exhibits and amendments thereto (collectively, the "Offering Statement"), originally filed with the Securities and Exchange Commission (the "Commission") on October 8, 2020.

The Company is requesting the consent of the Commission to the withdrawal of the Offering Statement as the Company has made a business decision to not pursue the offering further at this time. The Offering Statement has not been declared qualified by the Commission, and no securities have been sold thereunder.

Sincerely,

/s/ David Massey  
David Massey  
Chief Executive Officer

