UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 10-Q

(Mark One)

☒ **QUARTERLY REPORT PURSUANT TO SECTION 13 or 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the quarterly period ended September 30, 2023

☐ **TRANSITION REPORT PURSUANT TO SECTION 13 or 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the transition period from _____________ to _____________

Commission File Number: 000-51935

Sun Pacific Holding Corp
(Exact Name of Registrant as Specified in Its Charter)

Nevada (State or Other Jurisdiction of Incorporation or Organization)	**90-1119774** (I.R.S. Employer Identification No.)
345 Highway 9 South Suite 388, Manalapan, NJ (Address of Principal Executive Office)	**07726** (Zip Code)

(732) 845-0906
(Registrant's Telephone Number, Including Area Code)

(Former name, former address and former fiscal year, if changed since last report)

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ No ☐

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).
Yes ☒ No ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer ☐	Accelerated filer ☐
Non-accelerated filer ☐ (Do not check if a smaller reporting company)	Smaller reporting company ☒

Emerging growth company ☒

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☒

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).
Yes ☐ No ☒

As of November 20, 2023, there were 974,953,335 shares of the registrant's common stock, $0.0001 par value, outstanding.

SUN PACIFIC HOLDING CORP AND SUBSIDIARIES

INDEX

FORWARD-LOOKING STATEMENTS

Except for any historical information contained herein, the matters discussed in this quarterly report on Form 10-Q contain certain "forward-looking statements" within the meaning of the federal securities laws. This includes statements regarding our future financial position, economic performance, results of operations, business strategy, budgets, projected costs, plans and objectives of management for future operations, and the information referred to under "Management's Discussion and Analysis of Financial Condition and Results of Operations."

These forward-looking statements generally can be identified by the use of forward-looking terminology, such as "may," "will," "expect," "intend," "estimate," "anticipate," "believe," "continue" or similar terminology, although not all forward-looking statements contain these words. These forward-looking statements are not historical facts, and are based on current expectations, estimates and projections about our industry, management's beliefs and certain assumptions made by management, many of which, by their nature, are inherently uncertain and beyond our control. Accordingly, you are cautioned that any such forward-looking statements are not guarantees of future performance and are subject to certain risks, uncertainties and assumptions that are difficult to predict. Although we believe that the expectations reflected in such forward-looking statements are reasonable as of the date made, expectations may prove to have been materially different from the results expressed or implied by such forward-looking statements. Important factors that may cause actual results to differ from projections include, for example:

- the success or failure of management's efforts to implement our business plan;
- our ability to fund our operating expenses;
- our ability to compete with other companies that have a similar business plan;
- the effect of changing economic conditions impacting our plan of operation; and
- our ability to meet the other risks as may be described in future filings with the Securities and Exchange Commission (the "SEC").

Unless otherwise required by law, we also disclaim any obligation to update our view of any such risks or uncertainties or to announce publicly the result of any revisions to the forward-looking statements made in this quarterly report on Form 10-Q.

When considering these forward-looking statements, you should keep in mind the cautionary statements in this quarterly report on Form 10-Q and in our other filings with the SEC. We cannot assure you that the forward-looking statements in this quarterly report on Form 10-Q will prove to be accurate. Furthermore, if our forward-looking statements prove to be inaccurate, the inaccuracy may prove to be material. In light of the significant uncertainties in these forward-looking statements, you should not regard these statements as a representation or warranty by us or any other person that we will achieve our objectives and plans in any specified timeframe, or at all.

PART I - FINANCIAL INFORMATION

Item 1. FINANCIAL STATEMENTS

SUN PACIFIC HOLDING CORP.
CONDENSED CONSOLIDATED BALANCE SHEETS
SEPTEMBER 30, 2023 AND DECEMBER 31, 2022
(unaudited)

	September 30, 2023	December 31, 2022
ASSETS		
Current Assets:		
Cash and cash equivalents	$ 20,181	$ 147,049
Accounts receivable, net	1,650	6,310
Total current assets	21,831	153,359
Deposits and other assets	22,923	24,031
Total assets	$ 44,754	$ 177,390
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current Liabilities:		
Accounts payable	$ 55,501	$ 29,469
Accounts payable, related party	71,512	71,512
Accrued compensation to officer	1,425,990	1,253,465
Accrued expenses	99,263	152,298
Accrued expenses, related party	171,922	158,113
Dividends payable, related party	22,038	22,038
Advances from related parties	933,169	620,432
Project financing obligation	260,000	260,000
Convertible notes payable	98,425	98,425
Convertible notes payable, related party	408,196	408,196
Notes payable, net of discounts	-	200,000
Total current liabilities	3,546,016	3,273,948
Total liabilities	3,546,016	3,273,948
Commitments and contingencies (see Note 6)		
Stockholders' Deficit:		
Preferred stock $0.0001 par value, 20,000,000 million shares authorized	-	-
Series A preferred stock: 12,000,000 shares designated; 12,000,000 shares issued and outstanding	1,200	1,200
Series B preferred stock: 1,000,000 shares designated; -0- shares issued and outstanding	-	-
Series C preferred stock: 500,000 shares designated; -0- shares issued and outstanding	-	-
Common stock $0.0001 par value, 1,000,000,000 shares authorized; 974,953,335 shares issued and outstanding	97,495	97,495
Additional paid in capital	4,847,775	4,847,775
Accumulated deficit	(8,447,732)	(8,043,028)
Total stockholders' deficit	(3,501,262)	(3,096,558)
Total liabilities and stockholders' deficit	$ 44,754	$ 177,390

The accompanying footnotes are an integral part of these condensed consolidated financial statements.

SUN PACIFIC HOLDING CORP.
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS
THREE AND NINE MONTHS ENDED SEPTEMBER 30, 2023 AND 2022
(unaudited)

	Three Months Ended September 30, 2023	Three Months Ended September 30, 2022	Nine Months Ended September 30, 2023	Nine Months Ended September 30, 2022
Revenues	$ -	$ 29,863	$ 45,815	$ 252,114
Cost of revenues	-	4,255	6,697	12,320
Gross profit	-	25,608	39,118	239,794
Operating expenses:				
Wages and compensation	118,580	40,458	172,525	121,375
Professional fees	232,364	19,390	266,154	62,025
General and administrative	37,866	21,125	243,107	165,643
Total operating expenses	388,810	80,973	681,786	349,043
Loss from operations	(388,810)	(55,365)	(642,668)	(109,249)
Other income (expenses):				
Other income (expense), net	-	(64,360)	-	19,790
Gain on forgiveness of debt	-	-	274,699	-
Interest expense	(10,489)	(18,254)	(36,735)	(46,361)
Total other income (expense), net	(10,489)	(82,614)	237,964	(26,571)
Income tax expense	-	-	-	-
Net Loss	$ (399,299)	$ (137,979)	$ (404,704)	$ (135,820)
Net Loss Per Common Share - Basic	$ (0.00)	$ (0.00)	$ (0.00)	$ (0.00)
Weighted Average Shares Outstanding - Basic	974,953,335	974,953,335	974,953,335	974,953,335
Net Loss Per Common Share - Diluted	$ (0.00)	$ (0.00)	$ (0.00)	$ (0.00)
Weighted Average Shares Outstanding - Diluted	1,935,870,878	1,280,013,258	1,935,870,878	1,280,013,258

The accompanying footnotes are an integral part of these condensed consolidated financial statements.

SUN PACIFIC HOLDING CORP.
CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' DEFICIT
THREE AND NINE MONTHS ENDED SEPTEMBER 30, 2023 AND 2022
(unaudited)

	Series A Preferred Stock		**Common Stock**		**Additional Paid In**	**Accumulated**	**Total**
Three and Nine Months Ended September 30, 2022	**Shares**	**Amount**	**Shares**	**Amount**	**Capital**	**Deficit**	**Deficit**
Balances at December 31, 2021	12,000,000	$ 1,200	974,953,335	$ 97,495	$4,847,775	$ (7,829,893)	$(2,883,423)
Net loss	-	-	-	-	-	(41,023)	(41,023)
Balances at March 31, 2022	12,000,000	1,200	974,953,335	97,495	4,847,775	(7,870,916)	(2,924,446)
Net income	-	-	-	-	-	43,182	43,182
Balances at June 30, 2022	12,000,000	1,200	974,953,335	97,495	4,847,775	(7,827,734)	(2,881,264)
Net loss	-	-	-	-	-	(137,979)	(137,979)
Balances at September 30, 2022	12,000,000	$ 1,200	974,953,335	$ 97,495	$4,847,775	$ (7,965,713)	$(3,019,243)
Three and Nine Months Ended September 30, 2023							
Balances at December 31, 2022	12,000,000	$ 1,200	974,953,335	$ 97,495	$4,847,775	$ (8,043,028)	$(3,096,558)
Net loss	-	-	-	-	-	(106,496)	(106,496)
Balances at March 31, 2023	12,000,000	1,200	974,953,335	97,495	4,847,775	(8,149,524)	(3,203,054)
Net income	-	-	-	-	-	101,091	101,091
Balances at June 30, 2023	12,000,000	1,200	974,953,335	97,495	4,847,775	(8,048,433)	(3,101,963)
Net loss	-	-	-	-	-	(399,299)	(399,299)
Balances at September 30, 2023	12,000,000	$ 1,200	974,953,335	$ 97,495	$4,847,775	$ (8,447,732)	$(3,501,262)

The accompanying footnotes are an integral part of these condensed consolidated financial statements.

SUN PACIFIC HOLDING CORP.
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
NINE MONTHS ENDED SEPTEMBER 30, 2023 AND 2022
(unaudited)

	2023	2022
Cash flows from Operating Activities:		
Net loss	$ (404,704)	$ (135,820)
Adjustments to reconcile net loss to net cash (used in)		
provided by operating activities:		
Depreciation	-	14,499
Gain on sale of property	-	(19,790)
Gain on forgiveness of debt	(274,699)	-
Changes in operating assets and liabilities:		
Decrease in accounts receivable	4,660	108,832
Decrease (increase) in other assets	1,108	(1,500)
Increase in accounts payable	26,032	56,156
Decrease in accounts payable, related party	-	(71,688)
Increase in accrued compensation to officer	172,525	121,376
Increase in accrued expenses	21,664	29,416
Increase in accrued expenses, related party	13,809	17,310
Net cash (used in) provided by operating activities	(439,605)	118,791
Cash flows from Investing Activities:		
Proceeds from sale of property	-	84,150
Net cash provided by investing activities	-	84,150
Cash flows from Financing Activities:		
Advances from related parties	312,737	-
Net cash provided by financing activities	312,737	-
Net (decrease) increase in cash and cash equivalents	(126,868)	202,941
Cash and cash equivalents at beginning of period	147,049	68,974
Cash and cash equivalents at end of period	$ 20,181	$ 271,915
Supplemental Disclosure of Cash Flow Information:		
Interest paid	$ -	$ -
Taxes paid	$ -	$ -
Supplemental Disclosure of Cash Flow Information:		
Note payable extension fee added to principal	$ -	$ 458,063
Issuance of common stock upon conversion of convertible debt and accrued interest	$ -	$ 155,209

The accompanying footnotes are an integral part of these condensed consolidated financial statements.

SUN PACIFIC HOLDING CORP.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
NINE MONTHS ENDED SEPTEMBER 30, 2023 AND 2022

NOTE 1 - DESCRIPTION OF THE BUSINESS

Sun Pacific Holding Corporation was incorporated under the laws of the State of New Jersey on July 28, 2009, and together with its subsidiaries, are referred to as the "Company". On August 24, 2017, the Company entered into an Acquisition Agreement with EXOlifestyle, Inc. whereby the Company became a wholly owned subsidiary of EXOlifestyle, Inc. The acquisition was accounted for as a reverse merger, resulting in the Company being considered the accounting acquirer. Accordingly, the accompanying condensed consolidated financial statements included the accounts of EXOlifestyle, Inc. since August 24, 2017.

Utilizing managements history in general contracting, coupled with our subject matter expertise and intellectual property ("IP") knowledge of solar panels and other leading-edge technologies, the Company is focused on building a "Next Generation" green energy company. The Company offers competitively priced "Next Generation" solar panel and lighting products by working closely with design, engineering, integration and installation firms in order to deliver turnkey solar and other energy efficient solutions. We provide solar bus stops, solar trashcans and "street kiosks" that utilize our unique advertising offerings that provide State and local municipalities with costs efficient solutions.

Our green energy solutions can be customized to meet most enterprise and/or government mandated regulations and advanced system requirements. Our portfolio of products and services allow our clients to select a solution that enables them to establish a viable standard product offering that focuses on the goals of the client's entire organization.

Currently, the Company has four (4) subsidiary holdings. Sun Pacific Power Corp. ("SPPC"), which was the initial company that specialized in solar and other renewable energy projects. The Company also formed National Mechanical Group Corp, a New Jersey corporation focused on holding the Company's patents. The Company also formed Street Smart Outdoor Corp., a Wyoming corporation that acts as a holding company for the Company's state specific operations in unique advertising through solar bus stops, solar trashcans and "street kiosks." The Company also formed Elba Power Corp. ("EPC"), an Alabama Corp. for the development of a solar assembly company. EPC is currently working with potential funders in support of the capitalization and development of the project.

SPPC has entered into an agreement with FoxEss, a global leader in the development of inverter and energy storage solutions as a wholesale distributer for North and South America and Australia. SPPC has also entered into an agreement with a South Asian solar manufacturer to act as an original equipment manufacturer ("OEM") for Sun Pacific solar panels and associated products. We have also signed a two year exclusive sales and distribution agreement with GEP New Energy for their solar panels manufactured in Vietnam.

As of today, the Company's principal source of revenues is derived from Street Smart Outdoor Corp. operations in the outdoor advertising business with contracts in place in New Jersey. The Company's focus is shifting away from offering outdoor advertising and towards the assembly and sales of solar panels and associated products.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying unaudited condensed consolidated financial statements of the Company have been prepared in accordance with generally accepted accounting principles of the United States of America ("GAAP") and the interim reporting rules of the Securities and Exchange Commission ("SEC") and should be read in conjunction with the audited financial statements and notes thereto contained in the Company's latest Annual Report filed with the SEC on Form 10-K. In the opinion of management, all adjustments, consisting of normal recurring adjustments (unless otherwise indicated), necessary for a fair presentation of the financial position and the results of operations for the interim periods presented have been reflected herein. The results of operations for interim periods are not necessarily indicative of the results to be expected for the full year.

Use of Estimates in the Preparation of Financial Statements

Preparation of financial statements in conformity with GAAP in the United States requires management to make estimates and assumptions that affect reported amounts in the financial statements and accompanying notes. Actual results could differ from those estimates. Significant estimates include the allowance for doubtful accounts and impairment assessments related to long-lived assets.

Consolidation

The condensed consolidated financial statements include the accounts of the Company and its wholly owned, and less-than-wholly owned subsidiaries of which the Company holds a controlling interest. All significant intercompany balances and transactions have been eliminated. Amounts attributable to minority interests in the Company's less-than-wholly owned subsidiary are presented as non-controlling interest on the accompanying condensed consolidated balance sheets and statements of operations.

Cash, and Cash Equivalents

For purposes of the condensed consolidated statements of cash flows, cash includes demand deposits and short-term liquid investments with original maturities of three months or less when purchased. As of September 30, 2023, the Federal Deposit Insurance Corporation ("FDIC") provided insurance coverage of up to $250,000, per depositor, per institution. At September 30, 2023, none of the Company's cash balances were in excess of federally insured limits.

Accounts Receivable

In the normal course of business, we decide to extend credit to certain customers without requiring collateral or other security interests. Management reviews its accounts receivable at each reporting period to provide for an allowance against accounts receivable for an amount that could become uncollectible. This review process may involve the identification of payment problems with specific customers. Periodically we estimate this allowance based on the aging of the accounts receivable, historical collection experience, and other relevant factors, such as changes in the economy and the imposition of regulatory requirements that can have an impact on the industry. These factors continuously change and can have an impact on collections and our estimation process. The Company's allowance for doubtful accounts was $0 as of September 30, 2023 and December 31, 2022.

Contingencies

Certain conditions may exist as of the date financial statements are issued, which may result in a loss, but which will only be resolved when one or more future events occur or do not occur. We assess such contingent liabilities, and such assessment inherently involves an exercise of judgment. In assessing loss contingencies related to pending legal proceedings that are pending against us or unasserted claims that may result in such proceedings, we evaluate the perceived merits of any legal proceedings or unasserted claims as well as the perceived merits of the amount of relief sought or expected to be sought therein. If the assessment of a contingency indicates that it is probable that a liability has been incurred and the amount of the liability can be estimated, then the estimated liability would be accrued in our condensed consolidated financial statements. If the assessment indicates that a potentially material loss contingency is not probable but is reasonably possible, or is probable but cannot be estimated, then the nature of the contingent liability, together with an estimate of the range of possible loss if determinable would be disclosed.

Fair Value of Financial Instruments

The carrying amounts of the Company's accounts receivable, accounts payable, accrued expenses, and shareholder advances approximate fair value due to their short-term nature.

Income Taxes

Under Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 740, "Income Taxes", the Company is required to account for its income taxes through the establishment of a deferred tax asset or liability for the recognition of future deductible or taxable amounts and operating loss and tax credit carry forwards. Deferred tax expense or benefit is recognized as a result of timing differences between the recognition of assets and liabilities for book and tax purposes during the year.

Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. Deferred tax assets are recognized for deductible temporary differences and operating losses, and tax credit carry forwards. A valuation allowance is established to reduce that deferred tax asset if it is "more likely than not" that the related tax benefits will not be realized.

Leases

The Company accounts for leases in accordance with FASB ASC Topic 842, "Leases", which prescribes the accounting for several aspects of lease accounting, including requiring lessees to recognize leases with a term greater than one year as a right-of-use asset and corresponding liability, measured at the present value of the lease payments.

The Company, effective January 1, 2019 has adopted the provisions of the new standard. The Company had operating leases for warehouses and offices. Management evaluates each lease independently to determine the purpose, necessity to its future operations in addition to other appropriate facts and circumstances.

The Company adopted Topic 842 using a modified retrospective approach for all existing leases at January 1, 2019. The adoption of Topic 842 impacted its consolidated balance sheet by the recognition of the operating lease right-of-use assets and the liability for operating leases. The Company had no leases subject to ASC 842 as of September 30, 2023.

Revenue Recognition

In May 2014, the FASB issued Accounting Standards Update ("ASU") No. 2014-09, "Revenue from Contracts with Customers". This standard replaced most existing revenue recognition guidance and is codified in FASB ASC Topic 606. Effective January 1, 2018, the Company adopted ASU No. 2014-09 using the modified retrospective method. Under the new guidance, the Company recognizes revenue from contracts based on the Company's satisfaction of distinct performance obligations identified in each agreement. The adoption of the guidance under ASU No. 2014-09 did not result in a material impact on the Company's condensed consolidated revenues, results of operations, or financial position.

The Company recognizes revenue when or as it satisfies a performance obligation by transferring a promised good or service to a customer in accordance with ASC Topic 606. Revenue from the sale of advertising space on displays from the Company's outdoor advertising shelter revenues is generally recognized ratably over the term of the contract as the advertisement is displayed.

The Company recognizes revenue in amounts that reflect the consideration it expects to receive in exchange for transferring goods or services to customers, excluding sales taxes and other similar taxes collected on behalf of governmental authorities (the "transaction price"). When this consideration includes a variable amount, the Company estimates the amount of consideration it expects to receive and only recognizes revenue to the extent that it is probable it will not be reversed in a future reporting period. Because the transfer of promised goods and services to the customer is generally within a year of scheduled payment from the customer, the Company is not typically required to consider the effects of the time value of money when determining the transaction price. Advertising revenue is reported net of agency commissions.

In order to appropriately identify the unit of accounting for revenue recognition, the Company determines which promised goods and services in a contract with a customer are distinct and are therefore separate performance obligations. If a promised good or service does not meet the criteria to be considered distinct, it is combined with other promised goods or services until a distinct bundle of goods or services exists.

For revenue arrangements that contain multiple distinct goods or services, the Company allocates the transaction price to these performance obligations in proportion to their relative standalone selling prices. The Company has concluded that the contractual prices for the promised goods and services in its standard contracts generally approximate management's best estimate of standalone selling price as the rates reflect various factors such as the size and characteristics of the target audience, market location and size, and recent market selling prices. However, where the Company provides customers with free or discounted services as part of contract negotiations, management uses judgment to determine how much of the transaction price to allocate to these performance obligations.

The Company receives payments from customers based on billing schedules that are established in its contracts, and deferred revenue is recorded when payment is received from a customer before the Company has satisfied the performance obligation or a non-cancelable contract has been billed in advance in accordance with the Company's normal billing terms.

100% of the Company's revenue for the nine months ended September 30, 2023 and 2022, is recognized based on the Company's satisfaction of distinct performance obligations identified generally at a point in time as defined by Topic 606, as amended.

As part of the implementation of ASC 606 the Company must present disaggregation of revenues from contracts with customers into categories that depict how the nature, timing, and uncertainty of revenue and cash flows are affected by economic factors. Quantitative disclosures on the disaggregation of revenue are as follows:

	Nine Months Ended September 30,	
	2023	**2022**
Outdoor Advertising Shelter Revenues	$ 45,815	$ 252,114

Advertising Costs

Advertising costs are expensed in the period incurred and totaled $5,181 and $7,288 for the nine months ended September 30, 2023 and 2022, respectively.

Earnings Per Share

Under ASC 260, "Earnings Per Share" ("EPS"), the Company provides for the calculation of basic and diluted earnings per share. Basic EPS includes no dilution and is computed by dividing income or loss available to common shareholders by the weighted average number of common shares outstanding for the period. Diluted EPS reflects the potential dilution of securities that could share in the earnings or losses of the entity. For the three and nine months ended September 30, 2023 and 2022, warrants to acquire 1,000,000 shares have been excluded from the calculated of diluted EPS because their impact was anti-dilutive. The following summarizes the diluted income and weighted average shares outstanding for the three and nine months ended September 30, 2023 and 2022:

Three Months Ended September 30, 2023	Net Loss	Weighted Average Shares
Basic	$ (399,299)	974,953,335
Convertible Debt	-	960,917,543
Diluted	$ (399,299)	1,935,870,878

Nine Months Ended September 30, 2023	Net Loss	Weighted Average Shares
Basic	$ (404,704)	974,953,335
Convertible Debt	-	960,917,543
Diluted	$ (404,704)	1,935,870,878

Three Months Ended September 30, 2022		Net Loss	Weighted Average Shares
Basic	$	(137,979)	974,953,335
Convertible Debt		-	305,059,923
Diluted	$	(137,979)	1,280,013,258

Nine Months Ended September 30, 2022		Net Loss	Weighted Average Shares
Basic	$	(135,820)	974,953,335
Convertible Debt		-	305,059,923
Diluted	$	(135,820)	1,280,013,258

Recent Accounting Pronouncements

Management does not believe that any other recently issued, but not yet effective accounting pronouncements, if adopted, would have a material effect on the accompanying condensed consolidated financial statements.

NOTE 3 - GOING CONCERN

The accompanying condensed consolidated financial statements have been prepared in conformity with GAAP in the United States of America, assuming the Company will continue as a going concern, which contemplates the realization of assets and satisfaction of liabilities in the normal course of business. For the nine months ended September 30, 2023 and 2022, the Company incurred losses from operations of $642,668 and $109,249, respectively. The Company had a working capital deficit of $3,524,185 as of September 30, 2023. These circumstances raise substantial doubt about the Company's ability to continue as a going concern. The Company's ability to continue as a going concern is dependent on its ability to raise additional capital to meet short and long-term operating requirements. Management is continuing to pursue external financing alternatives to improve the Company's working capital position however additional financing may not be available upon acceptable terms, or at all. If the Company is unable to obtain the necessary capital, the Company may have to cease operations.

NOTE 4 - BORROWINGS

Convertible Notes Payable

On August 24, 2016, the Company issued two two-year unsecured convertible notes payable totaling $200,000 pursuant to a private placement memorandum. The notes matured on August 24, 2018 and have an annual interest rate of 12.5%. At the election of the holder, upon the occurrence of certain events, the notes can be converted into common stock of the Company at a conversion price per share equal to 50% of the average bid price for the 30 consecutive business days prior to conversion. The conversion feature is contingent upon i) the successful filing of a registration statement to become publicly traded, and ii) the Company's stock has become publicly quoted on the OTC Markets and iii) the conversion price is above $0.10. In August 2018, the holders of the notes agreed to extend the maturity date of the notes to December 31, 2019, in exchange for warrants to acquire 600,000 shares of common stock for an exercise price of $0.31 per share, exercisable over three years. The Company estimated the fair value of the warrants, totaling $16,401, using the Black Scholes Method and recorded an additional discount against the note to be amortized over the extended term of the notes. During the Nine months ended September 30, 2022, one of the holders elected to convert principal of $100,000 and interest of $55,209 into 7,626,978 shares of common stock. The remaining note is carried at $98,425 with no remaining unamortized discount as of September 30, 2023 and December 31, 2022. The note is currently in default.

Convertible Notes Payable, Related Party

On October 23, 2015, a total of $332,474 in advances from a related party was converted into two one-year unsecured convertible notes payable to Nicholas Campanella, Chief Executive Officer of the Company. The notes have an annual interest rate of 6% and are currently in default. At the election of the holder, the notes can be converted into common stock of the Company at a conversion price per share equal to 20% of the average bid price for the three consecutive business days prior to conversion. As of September 30, 2023 and December 31, 2022, the balances of the notes totaled $332,474.

On August 24, 2016, a total of $75,000 in advances from a related party was converted into a two-year unsecured convertible note payable to Nicholas Campanella, Chief Executive Officer of the Company, pursuant to a private placement memorandum. The note matures on August 24, 2018, has an annual interest rate of 12.5% and is due at maturity. At the election of the holder, upon the occurrence of certain events, the note can be converted into common stock of the Company at a conversion price per share equal to 50% of the average bid price for the 30 consecutive business days prior to conversion. The conversion feature is contingent upon i) the successful filing of a registration statement to become publicly traded, and ii) the Company's stock has become publicly quoted on the OTC Markets and iii) the conversion price is above $0.10. In connection with this note, the Company issued 75,000 shares of Series B preferred stock, as further described in Note 5. As of September 30, 2023 and December 31, 2022, the balance of the notes was $75,722.

Accrued interest on the convertible notes, related party totaled $171,922 and $149,789 as of September 30, 2023 and December 31, 2022, respectively.

Project Financing Obligation

In June 2018, the Company received proceeds of $260,000 pursuant to a partnership agreement and related partnership contribution agreements with third party investors, pursuant to which investors have agreed to provide financing for no less than (10) ten new bus shelters being installed annually. Each investment in the partnership grants the investor the right to preferential distributions of profits related to the Company's contract with Rhode Island. The investors receive 100% of the profits from the Rhode Island contract to install 20 bus shelters until 100% of the initial investments are returned. Thereafter, the investors receive 20% of the remaining profits from Rhode Island contract. As of September 30, 2023 and December 31, 2022, no profits have been earned on the Rhode Island contract, no repayments have occurred, and the total amount of investments received totaling $260,000 is reflected on the accompanying condensed consolidated balance sheet as a Project Financing Obligation. The contract with Rhode Island has been cancelled with the Company, the bus shelters are being liquidated or disposed of, and the Company is in discussions with the third party investors on next steps concerning the project financing obligation.

Line of Credit, Related Party

On October 23, 2015, the Company entered into a line of credit agreement with Nicholas Campanella, Chief Executive Officer of the Company, for a total value of $250,000. The line of credit does not bear an interest rate and is payable on demand. As of September 30, 2023 and December 31, 2022, the balance of the debt to related party was $163,936 and is included in advances from related parties in the condensed consolidated balance sheets (see Note 7).

Note Payable

On June 21, 2019, the Company issued a six-month ten percent interest promissory note in the amount of $200,000. The note was funded July 8, 2019. Per the terms of the note, the Company agreed to issue to the lender 2,000,000 shares of restricted common stock, with a fair value of $2,600 as an inducement. The balance of the note at December 31, 2022 was $200,000. The balance of the note and outstanding accrued interest were forgiven by the note holder during the nine months ended September 30, 2023 and is reflected as a gain on the forgiveness of debt in the accompanying condensed consolidated statements of operations and no shares were issued

NOTE 5 – STOCKHOLDERS' DEFICIT

Preferred Stock

The Company is authorized to issue 20,000,000 shares of $0.0001 par value preferred stock. As of September 30, 2023, the Company has designated 12,000,000 shares of Series A Preferred Stock, 1,000,000 shares of Series B Convertible Preferred Stock, and 500,000 shares of Series C Convertible Stock.

Series A Preferred Stock - Each share of Series A Preferred Stock is entitled to 125 votes on all matters submitted to a vote to the stockholders of the Company, and does not have conversion, dividend or distribution upon liquidation rights.

Series B Preferred Stock - In connection with the reverse merger, the Company issued 2,000,000 shares of Series B Preferred Stock on August 24, 2017. Each share of Series B Preferred Stock automatically converted into 30.8565 shares of common stock after giving effect to the reverse stock split that occurred on October 3, 2017. Holders of Series B Preferred Stock are entitled to vote and receive distributions upon liquidation with common stockholders on an as-if converted basis. The note is currently in default.

Series C Preferred Stock - In connection with the reverse merger, the Company issued 275,000 shares of Series C Preferred Stock on August 24, 2017. Holders of Series C Preferred Stock are not entitled to voting rights or preferential rights upon liquidation. Each share of Series C Preferred Stock shall pay an annual dividend in the amount of $0.125 per year, for a total of $0.25, over an eighteen (18) month term, from the date of issuance (the "Commencement Date"). Dividend payments shall be payable as follows: (i) dividend in the amount of $0.0625 per share of Series C Preferred Stock at the end of each of the third quarter and fourth quarter of the first twelve (12) months of the twenty-four (24) month period after the Commencement Date; and (ii) dividend in the amount of $0.03125 per share of Series C Preferred Stock at the end of each of the four quarters of the second twelve (12) months of the twenty-four (24) month period after the Commencement Date. The source of payment of the dividends will be derived from up to thirty-five percent (35%) of net revenues ("Net Revenues") from the Street Furniture Division of the Corporation following the seventh (7th) month after the Commencement Date. To the extent the amount derived from the Net Revenues of the Street Furniture Division is insufficient to pay dividends of Series C Preferred Stock, if a sufficient amount is available, the next quarterly payment date the funds will first pay dividends of Series C Preferred Stock past due. At the conclusion of twenty-four months after the Commencement Date, and upon the payment of all dividends due and owing on said Series C Preferred Stock, the Series C Preferred Stock shall automatically be redeemed by the Corporation and returned to the Corporation for cancellation, as unissued, non-designated, preferred shares. The Series C Preferred Stock was redeemed during the year ended December 31, 2018. As of September 30, 2023 and December 31, 2022, dividends payable of $22,038, are reflected as dividends payable on the accompanying condensed consolidated balance sheets.

Warrants

There was no warrant-related activity for the nine months ended September 30, 2023. The following summarizes warrant information as of September 30, 2023:

Exercise Price	Number of Shares	Expiration Date
$ 10.00	100,000	October 27, 2027
$ 45.00	900,000	October 27, 2027
	1,000,000	

NOTE 6 - COMMITMENTS AND CONTINGENCIES

Employment Agreement

On December 20, 2014, the Company entered into a five-year employment agreement with Nicholas Campanella, Chief Executive Officer. Under the terms of the agreement, the Company is required to pay a base compensation of $180,000 annually, subject to increases in cost of living and performance bonuses as awarded by the Board of Directors. After five years, the agreement is automatically renewed for an additional two years unless terminated by either party. As part of the agreement Mr. Campanella opted to defer, with no interest, the receipt of compensation under the agreement until the Company has the funds to pay its obligation. In October 2017, the Company issued 12,000,000 shares of series A preferred stock and 1,250,000 shares of common stock to its chief executive officer in settlement of $107,307 of accrued salary. At September 30, 2023 and December 31, 2022, the Company had accrued compensation of $1,425,990 and $1,253,465, respectively, and recorded the related expenses in wages and compensation expense on the accompanying condensed consolidated statements of operations.

Significant Customers

For the nine months ended September 30, 2023, three customers accounted for 74% of the Company's revenues. As of September 30, 2023, accounts receivable due from these customers totaled $1,650.

Approximately 79% of the Company's revenue for the nine months ended September 30, 2022 was generated in the State of Rhode Island. During the nine months ended September 30, 2022, management decided to discontinue operations in Rhode Island and focus its sales and marketing resources in New Jersey and Florida, while also working on expanding its efforts in developing its reselling efforts on renewable energy such as solar. In 2023, the Company has been moving away from selling advertising in Florida and New Jersey and shifting its focus to the sales of solar panels and other associated solar products.

Legal Matters

From time to time the Company is a party to various legal or administrative proceedings arising in the ordinary course of our business. Currently, the Company is not involved in any pending or threatened material litigation or other material legal proceedings, nor have we been made aware of any pending or threatened regulatory audits.

NOTE 7 - RELATED PARTY TRANSACTIONS

Certain affiliates have made non-interest-bearing advances. The balances of these advances, which are due on demand and include the Advances from Related Parties of $163,936 noted in Note 4, totaled $933,169 and $620,432 as of September 30, 2023 and December 31, 2022, respectively. Included in accounts payable, related parties as of September 30, 2023 and December 31, 2022, are expenses incurred with these affiliates totaling $71,512.

NOTE 8 – SUBSEQUENT EVENTS

Management of the Company has performed a review of all events and transactions occurring after the condensed consolidated balance sheet date and determined there were no events or transactions requiring adjustment to or disclosure in the accompanying condensed consolidated financial statements.

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations

The discussion and analysis of our financial condition and results of operations are based on our financial statements, which we have prepared in accordance with accounting principles generally accepted in the United States of America. This discussion should be read in conjunction with the other sections of this Form 10-K, including "Risk Factors," and the Financial Statements. The various sections of this discussion contain a number of forward-looking statements, all of which are based on our current expectations and could be affected by the uncertainties and risk factors described throughout this Annual Report on Form 10-K. See "Forward-Looking Statements." Our actual results may differ materially. The preparation of these financial statements requires us to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, as well as the reported revenues and expenses during the reporting periods. On an ongoing basis, we evaluate estimates and judgments, including those described in greater detail below. We base our estimates on historical experience and on various other factors that we believe are reasonable under the circumstances, the results of which form the basis for making judgments about the carrying value of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates under different assumptions or conditions.

As used in this "Management's Discussion and Analysis of Financial Condition and Results of Operation," except where the context otherwise requires, the term "we," "us," "our," or "the Company," refers to the business of Sun Power Holdings Corp.

Organizational Overview

Utilizing managements history in general contracting, coupled with our subject matter expertise and intellectual property ("IP") knowledge of solar panels and other leading-edge technologies, Sun Pacific Holding ("the Company") is focused on building a "Next Generation" green energy company. The Company offers competitively priced "Next Generation" solar panel and lighting products by working closely with design, engineering, integration and installation firms in order to deliver turnkey solar and other energy efficient solutions. We provide solar bus stops, solar trashcans and "street kiosks" that utilize our unique advertising offerings that provide State and local municipalities with costs efficient solutions .

Our green energy solutions can be customized to meet most enterprise and/or government mandated regulations and advanced system requirements. Our portfolio of products and services allow our clients to select a solution that enables them to establish a viable standard product offering that focuses on the goals of the client's entire organization.

Currently, the Company has four (4) subsidiary holdings. Sun Pacific Power Corp. ("SPPC") which was the initial company that specialized in solar & other renewable energy projects., The Company also formed National Mechanical Group Corp, a New Jersey corporation focused on holding the Company's patents. The Company also formed Street Smart Outdoor Corp., a Wyoming corporation that acts as a holding company for the Company's state specific operations in unique advertising through solar bus stops, solar trashcans and "street kiosks." The Company also formed Elba Power Corp. ("EPC") an Alabama Corp. for the development of a solar assembly company. EPC is currently working with potential funders in support of the capitalization and development of the project.

SPPC has entered into an agreement with FoxEss, a global leader in the development of inverter and energy storage solutions as a wholesale distributer for North and South America and Australia. SPPC has also entered into an agreement with a South Asian solar manufacturer to act as an original equipment manufacturer ("OEM") for Sun Pacific solar panels and associated products. We have also signed a two year exclusive sales and distribution agreement with GEP New Energy for their solar panels manufactured in Vietnam

As of today, the Company's principal source of revenues is derived from Street Smart Outdoor Corp. operations in the outdoor advertising business with contracts in place in New Jersey. The Company's focus is shifting away from offering outdoor advertising towards the assembly and sales of solar panels and associated products.

Strategic Vision

Our objective is to grow our business profitably as a premier green energy-based provider of both product and services to the public and private sectors. We are working to deploy our strategy in building upon our general and other contracting expertise in conjunction with our intellectual property and subject matter expertise in green energy that may allow us to grow a group of profitable business lines in solar, efficient lighting, and other unique energy related areas.

Going Concern

The Company has an accumulated deficit of $8,447,732 and a working capital deficit of $3,524,185 as of September 30, 2023. The Company's continuation as a going concern is dependent on its ability to generate sufficient cash flows from operations to meet its obligations, which it has not been able to accomplish to date, and/or obtain additional financing from its stockholders and/or other third parties.

In order to further implement its business plan and satisfy its working capital requirements, the Company will need to raise additional capital. There is no guarantee that the Company will be able to raise additional equity or debt financing at acceptable terms, if at all.

There is no assurance that the Company will ever be profitable. These condensed consolidated financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classifications of liabilities that may result should the Company be unable to continue as a going concern.

Results of Operations

Three months ended September 30, 2023 compared to Three months ended September 30, 2022.

Revenues: Revenues decreased by $29,863 from $29,863 for the three months ended September 30, 2022 to $0 for the three months ended September 30, 2023 as a result of the Company ceasing outdoor advertising activities as the Company continues to focus on developing and ramping up its strategy and objectives to build and resell solar panels and other solar related products and services.

Cost of Revenues: Cost of revenues decreased by $4,255 from $4,255 for the three months ended September 30, 2022 to $0 for the three months ended September 30, 2023.

Operating Expenses: Operating expenses increased by $307,837 from $80,973 for the three months ended September 30, 2022 to $388,810 for the three months ended September 30, 2023 due to increases in wages and compensation, professional fees, and general and administrative expenses as a result of its strategic shift to build and resell solar panels and other solar related products and services.

Other Income (Expenses): Other income (expenses), net, consisting of other expense and interest expense, decreased by $72,125 from $82,614 for the three months ended September 30, 2022 to $10,489 for the three months ended September 30, 2023 as a result of other expenses in 2023.

Net Loss: As a result of the above, net loss increased by $261,320 from $137,979 for the three months ended September 30, 2022 to $399,299 for the three months ended September 30, 2023.

Nine months ended September 30, 2023 compared to Nine months ended September 30, 2022.

Revenues: Revenues decreased by $206,299 from $252,114 for the nine months ended September 30, 2022 to $45,815 for the nine months ended September 30, 2023 as a result of the Company ceasing outdoor advertising activities as the Company continues to focus on developing and ramping up its strategy and objectives to build and resell solar panels and other solar related products and services.

Cost of Revenues: Cost of revenues decreased by $5,623 from $12,320 for the nine months ended September 30, 2022 to $6,697 for the nine months ended September 30, 2023.

Operating Expenses: Operating expenses increased by $332,743 from $349,043 for the nine months ended September 30, 2022 to $681,786 for the nine months ended September 30, 2023 due to an increase in wages and compensation, professional fees, and general and administrative expenses as a result of its strategic shift to build and resell solar panels and other solar related products and services.

Other Income (Expenses): Other income (expenses), net, consisting of other income and interest expense, increased by $264,964 from net other expense of $26,571 for the nine months ended September 30, 2022 to net other income of $237,964 for the nine months ended September 30, 2023 as a result of a gain on forgiveness of debt and accrued interest in 2023.

Net Loss: As a result of the above, the net loss increased by $268,884 from $135,820 for the nine months ended September 30, 2022 to $404,704 for the nine months ended September 30, 2023.

Operations, Liquidity and Capital Resources

As of September 30, 2023, we had a working capital deficit of approximately $3,524,185. We intend to seek additional financing for our working capital, in the form of equity or debt, to provide us with the necessary capital to accomplish our plan of operation. There can be no assurance that we will be successful in our efforts to raise additional capital.

During the nine months ended September 30, 2023, we used $439,605 of cash in operating activities driven materially from our operating loss offset by an increase in accrued expenses and gain on forgiveness of debt. During the nine months ended September 30, 2022, we generated $118,791 of cash in operating activities driven by the Company's operating loss, offset by noncash charges for accrued compensation, bad debt and depreciation.

Off-Balance Sheet Arrangements

As of September 30, 2023, we did not have any off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that are material to investors. The term "off-balance sheet arrangement" generally means any transaction, agreement or other contractual arrangement to which an entity unconsolidated with us is a party, under which we have any obligation arising under a guarantee contract, derivative instrument or variable interest or a retained or contingent interest in assets transferred to such entity or similar arrangement that serves as credit, liquidity or market risk support for such assets.

Item 3. Quantitative and Qualitative Disclosures about Market Risk

Not required for smaller reporting companies.

Item 4. Controls and Procedures

Evaluation of Disclosure Controls and Procedures

Our management, under the supervision and with the participation of our Chief Executive Officer and Chief Financial Officer, has reviewed and evaluated the effectiveness of the Company's disclosure controls and procedures as of September 30, 2023. Based on such review and evaluation, our Chief Executive Officer and Chief Financial Officer concluded that, as of September 30, 2023, the disclosure controls and procedures were not effective to ensure that information required to be disclosed by the Company in the reports that it files or submits under the Exchange Act (a) is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms and (b) is accumulated and communicated to the Company's management, including its principal executive and principal financial officers, as appropriate to allow timely decisions regarding required disclosure and (c) that the Company's disclosure controls and procedures were not effective as a result of continuing weaknesses in its internal control over financial reporting principally due to the following:

- The Company has not established adequate financial reporting monitoring activities to mitigate the risk of management override, specifically because there are few employees and only two officers with management functions and therefore there is lack of segregation of duties.

- An outside consultant assists in the preparation of the annual and quarterly financial statements and partners with the Company to ensure compliance with US GAAP and SEC disclosure requirements.

- Outside counsel assists the Company and external attorneys to review and editing of the annual and quarterly filings and to ensure compliance with SEC disclosure requirements.

At such time as the Company raises additional working capital it plans to add staff, initiate training, add additional subject matter expertise in its finance area so that it may improve it processes, policies, procedures, and documentation of its internal control processes.

Changes in Internal Control over Financial Reporting

There were no changes in the Company's internal control over financial reporting identified in connection with the evaluation required by paragraph (d) of Rule 13a-15 or 15d-15 of the Exchange Act that occurred during the fiscal quarter ended September 30, 2023 that have materially affected, or are reasonably likely to materially affect, the Company's internal control over financial reporting.

PART II - OTHER INFORMATION

Item 1. Legal Proceedings.

From time to time the Company is a party to various legal or administrative proceedings arising in the ordinary course of our business.

There is no material bankruptcy, receivership, or similar proceeding with respect to the Company or any of its significant subsidiaries.

There are no administrative or judicial proceedings arising from any federal, state, or local provisions that have been enacted or adopted regulating the discharge of materials into the environment or primary for the purpose of protecting the environment.

Item 2. Unregistered Sales of Equity Securities and Use of Proceeds.

None

Item 3. Defaults Upon Senior Securities

None.

Item 5. Other Information

(a) Not applicable.

(b) During the quarter ended September 30, 2023, there have not been any material changes to the procedures by which security holders may recommend nominees to the Board of Directors.

Item 6. Exhibits

Exhibit Number	Description of Exhibit
31.1	Certification of the Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
31.2	Certification of the Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
32.1	Certification of the Chief Executive Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
32.2	Certification of the Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
101.INS	Inline XBRL Instance
101.SCH	Inline XBRL Taxonomy Extension Schema
101.CAL	Inline XBRL Taxonomy Extension Calculation
101.DEF	Inline XBRL Taxonomy Extension Definition
101.LAB	Inline XBRL Taxonomy Extension Labels
101.PRE	Inline XBRL Taxonomy Extension Presentation
104	Cover Page Interactive Data File (embedded within the Inline XBRL document)

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Sun Pacific Holding Corp.

Date: November 20, 2023

By: */s/ Nicholas Campanella*
Nicholas Campanella
Chief Executive Officer and Chief Financial Officer
(principal executive officer, principal accounting officer and principal financial officer)

Exhibit 31.1

CERTIFICATIONS

I, Nicholas Campanella, certify that:

1. I have reviewed this quarterly report on Form 10-Q for the quarter ended September 30, 2023 of Sun Pacific Holding Corp.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: November 20, 2023

/s/ Nicholas Campanella

Nicholas Campanella
Chief Executive Officer
(principal executive officer)

Exhibit 31.2

CERTIFICATIONS

I, Nicholas Campanella, certify that:

1. I have reviewed this quarterly report on Form 10-Q for the quarter ended September 30, 2023 of Sun Pacific Holding Corp.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

    (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

    (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

    (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

    (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

    (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

    (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: November 20, 2023

/s/ Nicholas Campanella

Nicholas Campanella
Chief Financial Officer and Principal Officer)

Exhibit 32.1

CERTIFICATION
PURSUANT TO 18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the quarterly report of Sun Pacific Holding Corp. (the “Company”) on Form 10-Q for the period ended September 30, 2023, as filed with the Securities and Exchange Commission on the date hereof (the “Report”), I, Nicholas Campanella, Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that to my knowledge:

(1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

November 20, 2023	*/s/ Nicholas Campanella*
	Nicholas Campanella Chief Executive Officer (principal executive officer)

Exhibit 32.2

CERTIFICATION
PURSUANT TO 18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the quarterly report of Sun Pacific Holding Corp. (the “Company”) on Form 10-Q for the period ended September 30, 2023, as filed with the Securities and Exchange Commission on the date hereof (the “Report”), I, Nicholas Campanella, Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that to my knowledge:

(1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

November 20, 2023

/s/ Nicholas Campanella
Nicholas Campanella
Chief Financial Officer
(principal financial officer)