



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

December 1, 2020

Nicholas Campanella  
Chief Financial Officer  
Sun Pacific Holding Corp.  
215 Gordon's Corner Road, Suite 1a  
Manalapan NJ 07726

**Re: Sun Pacific Holding Corp.**  
**Form 10-K for the Fiscal Year Ended December 31, 2019**  
**Filed May 20, 2020**  
**File No. 000-51935**

Dear Mr. Campanella:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2019

Item 9A. Controls and Procedures, page 26

1. Please amend your Form 10-K to provide management's report on internal control over financial reporting as of December 31, 2019 as required by Item 308(a) of Regulation S-K.

In closing, we remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Nicholas Campanella  
Sun Pacific Holding Corp.  
December 1, 2020  
Page 2

You may contact Scott Stringer at 202-551-3272 or Lyn Shenk at 202-551-3380 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: William Robinson Eilers, Esq