



DIVISION OF
CORPORATION FINANCE

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

June 24, 2022

James Warren
SVP and General Counsel
Energy Focus, Inc.
32000 Aurora Road, Suite B
Solon, Ohio 44139

Re: Energy Focus, Inc.
Form S-3
File No. 333-265685
Filed June 17, 2022

Dear Mr. Warren:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Alex King at 202-551-8631 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing