

June 26, 2023

Elizabeth Eby
Chief Financial Officer
Sunpower Corporation
1414 Harbour Way South , Suite 1901
Richmond , California 94804

Re: Sunpower

Corporation

year ended January 1, 2023

period ended April 2, 2023

May 3, 2023

16, 2023

Form 10-K for the

Form 10-Q for the

Form 8-K furnished

Response dated June

File No. 1-34166

Dear Elizabeth Eby:

We have reviewed your June 16, 2023 response to our comment letter and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments 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 comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our June 1, 2023 letter.

Correspondence dated June 16, 2023

Form 10-Q for the period ended April 2, 2023

Item 5: Other Information

Information concerning certain limited activities related to Iran, page

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1. We note your response to our prior comment 1 that you will respond by June 30, 2023.

We will evaluate your response when provided.

Form 8-K furnished May 3, 2023

Exhibit 99.1 Earnings Release

Reconciliations of GAAP Measures to Non-GAAP Measures, page 14

Elizabeth Eby
Sunpower Corporation
June 26, 2023
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2. We note your response to our comment number 2. In future filings, please revise to remove the adjustments for general operating results of business divestitures that did not meet the criteria for discontinued operations, such as the Hillsboro facility. As noted in our prior comment, excluding normal operating costs related to businesses that do not meet the criteria for being presented as discontinued operations pursuant to ASC 205-20, would represent individually tailored accounting measures. Refer to Question 100.04 of the Non-GAAP Compliance and Disclosure Interpretations. Additionally, the true-up to warranty claims appears to be a continuing obligation of the company,

and to the extent it
is recorded in cost of sales, appears to represent normal cash
operating expenses which
should not be adjusted from these Non-GAAP measures. Please revise
your Non-GAAP
measures in future filings.
You may contact Charles Eastman at (202) 551-3794 or Claire Erlanger at
(202) 551-
3301 with any questions.

FirstName LastNameElizabeth Eby
Comapany NameSunpower Corporation

Corporation Finance
June 26, 2023 Page 2
Manufacturing
FirstName LastName

Sincerely,

Division of

Office of