September 4, 2008

Bruce Ledesma Corporate Secretary SunPower Corporation 3939 North First Street San Jose, CA 95134

**Re:** SunPower Corporation

**Preliminary Information Statement** 

Filed August 12, 2008

File No. 0-51593

Dear Mr. Ledesma:

We have completed our review of your preliminary information statement and have no further comments at this time. If you have any questions, please contact Tom Jones at 202-551-3602.

Sincerely,

Peggy Fisher Assistant Director