



DIVISION OF  
CORPORATION FINANCE

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

April 28, 2014

Via E-mail

Mr. Charles Boynton  
Executive Vice President and Chief Financial Officer  
SunPower Corporation  
77 Rio Robles  
San Jose, CA 95134

**Re: SunPower Corporation.  
Form 10-K for the fiscal year ended December 29, 2013  
Filed February 18, 2014  
File No. 001-34166**

Dear Mr. Boynton:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kevin L. Vaughn

Kevin L. Vaughn  
Accounting Branch Chief