



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

Mail Stop 3030

July 13, 2009

Via U.S. Mail

Mr. Thomas H. Werner  
Chief Executive Officer  
SunPower Corporation  
3939 North First Street  
San Jose, CA 95134

**Re: SunPower Corporation  
Form 10-K for the fiscal year ended December 28, 2008  
Filed February 26, 2009  
File No. 1-34166**

Dear Mr. Werner:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief