

June 12, 2020

Manavendra S. Sial  
Executive Vice President and Chief Financial Officer  
SUNPOWER CORP  
4353 North 1st Street, Suite 100  
San Jose, California 95134

Re: SUNPOWER CORP  
Form 10-K for the  
  
Form 8-K furnished  
  
File No. 001-34166

Year Ended December 29, 2019  
  
on May 7, 2020

Dear Mr. Sial:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance  
  
Office of Manufacturing