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February 14, 2014

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

Re: Notice of disclosure filed in Exchange Act Annual Report under Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012 and Section 13(r) of the Exchange Act

Dear Sirs:

Pursuant to Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012 and Section 13(r) of the Securities Exchange Act of 1934, as amended, notice is hereby provided that SunPower Corporation has made disclosure pursuant to those provisions in its Annual Report on Form 10-K for the fiscal year ended December 29, 2013, which was filed with the Securities and Exchange Commission on February 14, 2014.

Respectfully submitted,

**SUNPOWER CORPORATION**

/S/ LISA BODENSTEINER

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**Lisa Bodensteiner**

Executive Vice President and  
General Counsel

SunPower Corporation · 77 Rio Robles · San Jose, CA 95134 · Phone: 408-240-5500  
<http://www.sunpowercorp.com>