



DIVISION OF
CORPORATION FINANCE

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

August 6, 2010

Mr. Dennis V. Arriola
Chief Financial Officer
Sunpower Corporation
3939 North First Street
San Jose, California 95134

Re: Sunpower Corporation
Form 10-K for the Year Ended January 3, 2010
File No. 001-34166

Dear Mr. Arriola:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief