



DIVISION OF
CORPORATION FINANCE

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

November 2, 2010

Alan M. Lefko
Vice President of Finance and Secretary
Solar Power, Inc.
1115 Orlando Avenue
Roseville, California 95661-5247

Re: Solar Power, Inc.
Form 8-K dated July 29, 2010
Filed August 4, 2010
File No. 000-50142

Dear Mr. Lefko:

We have limited our review of your filing to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

1. We note the reference in the first paragraph of this exhibit to an Operations and Maintenance Agreement dated December 11, 2009 by and between SPI and Solar Tax Partners 1, LLC, a California limited liability company for which, it states, a copy is attached as Exhibit A and a Photovoltaic System Energy Output Guaranty dated as of December 18, 2009, executed by SPI in favor of Borrower and Master Tenant 2008-C LLC, a Delaware limited liability company for which, it states, a copy is attached as Exhibit B . We noted that neither exhibit is included in your filing nor were these exhibits included in your December 31, 2009 Form 10-K filed May 17, 2010. Please be advised that you are required to file complete copies of your material agreements, including all exhibits, annexes and attachments to such agreements. As such, please amend your Form 8-K to re-file exhibit 10.3 in its entirety.

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 Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

You may contact Kate Tillan, Assistant Chief Accountant, at (202) 551-3604 or Daniel Morris, Special Counsel, at (202) 551-3314, with any questions. You may also contact me at (202) 551-3671.

Sincerely,

/s/Daniel Morris for

Martin James
Senior Assistant Chief Accountant
and Acting Assistant Director

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