

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

March 15, 2011

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

Form 8-K/A dated July 29, 2010

Filed November 16, 2010

Form 8-K/A dated July 29, 2010

Filed March 9, 2011 File No. 000-50142

Dear Mr. Lefko:

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

Sincerely,

Martin James Senior Assistant Chief Accountant