



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

November 9, 2015

Via E-mail

Amy Jing Liu  
Chief Financial Officer  
Solar Power, Inc.  
3500 Douglas Boulevard, Suite 240  
Roseville, California 95661-3888

**Re: Solar Power Inc.  
Form 10-K for fiscal year ended December 31, 2014  
Filed March 31, 2015  
File No. 000-50142**

Dear Ms. Liu:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Martin James

Martin James  
Senior Assistant Chief Accountant  
Office of Electronics and Machinery