



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

DIVISION OF  
CORPORATION FINANCE

October 10, 2019

Mr. Dana Russell  
Chief Financial Officer  
Vivint Solar, Inc.  
1800 West Ashton Blvd.  
Lehi, Utah 84043

**Re: Vivint Solar, Inc.**  
**Form 10-Q for the Period Ended June 30, 2019**  
**Exhibit No. 10.1**  
**Filed August 8, 2019**  
**File No. 1-36642**

Dear Mr. Dana Russell:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance