



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

Mail Stop 6010

September 27, 2007

Via Facsimile and U.S. Mail

Mr. Emmanuel Hernandez
Chief Financial Officer
SunPower Corporation
3939 North First Street
San Jose, CA 95134

**Re: SunPower Corporation
Form 10-K for the fiscal year ended December 31, 2006
Filed March 2, 2007
File No. 0-51593**

Dear Mr. Hernandez:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant