



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

October 31, 2016

Via E-mail

Charles D. Boynton  
Executive Vice President and Chief Financial Officer  
SunPower Corporation  
77 Rio Robles  
San Jose, California 95134

**Re: SunPower Corporation  
Form 10-K for Fiscal Year Ended January 3, 2016  
Filed February 19, 2016  
File No. 001-34166**

Dear Mr. Boynton:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Martin James

Martin James  
Senior Assistant Chief Accountant  
Office of Electronics and Machinery