



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

DIVISION OF  
CORPORATION FINANCE

November 29, 2018

Manavendra S. Sial  
Chief Financial Officer  
SunPower Corporation  
77 Rio Robles  
San Jose, California 95134

**Re: SunPower Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2017**  
**Filed February 15, 2018**  
**File No. 001-34166**

Dear Mr. Sial:

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,

Division of Corporation Finance  
Office of Electronics and Machinery