



DIVISION OF  
CORPORATION FINANCE

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

June 12, 2020

Manavendra S. Sial  
Executive Vice President and Chief Financial Officer  
SUNPOWER CORP  
4353 North 1st Street, Suite 100  
San Jose, California 95134

**Re: SUNPOWER CORP**  
**Form 10-K for the Year Ended December 29, 2019**  
**Form 8-K furnished on May 7, 2020**  
**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 Manufacturing