



DIVISION OF  
CORPORATION FINANCE

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

March 15, 2011

Alan M. Lefko  
Vice President of Finance and Secretary  
Solar Power, Inc.  
1115 Orlando Avenue  
Roseville, California 95661-5247

**Re: Solar Power, Inc.**  
**Form 8-K dated July 29, 2010**  
**Filed August 4, 2010**  
**Form 8-K/A dated July 29, 2010**  
**Filed November 16, 2010**  
**Form 8-K/A dated July 29, 2010**  
**Filed March 9, 2011**  
**File No. 000-50142**

Dear Mr. Lefko:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Martin James  
Senior Assistant Chief Accountant