



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

February 3, 2017

Via E-mail

Xiaofeng Peng  
Chairman and Chief Executive Officer  
SPI Energy Co., Ltd.  
7F/A Block, 1st Building, Jinqi Plaza  
Suite 2703, 27/F, China Resources Building  
26 Harbour Road, Wan Chai  
Hong Kong SAR, China

**Re: SPI Energy Co., Ltd.**  
**Form 20-F for the Fiscal Year Ended December 31, 2015**  
**Filed May 17, 2016**  
**File No. 001-37678**

Dear Mr. Peng:

We have completed our review of your filing. 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