



DIVISION OF  
CORPORATION FINANCE

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

December 20, 2010

Ms. Margaret R. Randazzo  
Chief Financial Officer  
Akeena Solar, Inc.  
16005 Los Gatos Boulevard  
Los Gatos, California 95032

**RE: Akeena Solar, Inc.**  
**Form 10-K for the Year Ended December 31, 2009**  
**Forms 10-Q for the Periods Ended March 31, 2010, June 30, 2010 and**  
**September 30, 2010**  
**Definitive Proxy filed on March 19, 2010**  
**File No. 1-33695**

Dear Ms. Randazzo:

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

Sincerely,

Rufus Decker  
Accounting Branch Chief