



DIVISION OF  
CORPORATION FINANCE

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

January 10, 2011

Real Goods Solar, Inc.  
Erik Zech, Chief Financial Officer  
833 West South Boulder Road  
Louisville, CO 80027

**Re: Real Goods Solar, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Definitive Proxy Statement on Schedule 14A filed April 1, 2010**  
**Form 10-Q for the period ended September 30, 2010**  
**File No. 1-34044**

Dear Mr. Zech:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

You may contact Mindy Hooker at (202) 551-3732, Erin Jaskot at (202) 551-3442, Dieter King at (202) 551-3338 or me at (202) 551-3768 with any questions.

Sincerely,

John Cash  
Branch Chief