



DIVISION OF
CORPORATION FINANCE

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

May 2, 2018

Alan Fine
Chief Financial Officer and Treasurer
Real Goods Solar, Inc.
110 16th Street, 3rd Floor
Denver, CO 80202

Re: Real Goods Solar, Inc.
Registration Statement on Form S-3
Filed April 27, 2018
File No. 333-224477

Dear Mr. Fine:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Sergio Chinos, Staff Attorney, at (202) 551-7844 with any questions.

Division of Corporation Finance
Office of Manufacturing and
Construction