



DIVISION OF  
CORPORATION FINANCE

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

September 18, 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 September 7, 2018**  
**File No. 333-227238**

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.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing and  
Construction