



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

Mail Stop 6010

September 27, 2007

Via Facsimile and U.S. Mail

Mr. Emmanuel Hernandez  
Chief Financial Officer  
SunPower Corporation  
3939 North First Street  
San Jose, CA 95134

**Re: SunPower Corporation**  
**Form 10-K for the fiscal year ended December 31, 2006**  
**Filed March 2, 2007**  
**File No. 0-51593**

Dear Mr. Hernandez:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant