

Mail Stop 6010

September 4, 2008

Bruce Ledesma
Corporate Secretary
SunPower Corporation
3939 North First Street
San Jose, CA 95134

**Re: SunPower Corporation
Preliminary Information Statement
Filed August 12, 2008
File No. 0-51593**

Dear Mr. Ledesma:

We have completed our review of your preliminary information statement and have no further comments at this time. If you have any questions, please contact Tom Jones at 202-551-3602.

Sincerely,

Peggy Fisher
Assistant Director