



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

Mail Stop 3030

July 13, 2009

Via U.S. Mail

Mr. Thomas H. Werner
Chief Executive Officer
SunPower Corporation
3939 North First Street
San Jose, CA 95134

**Re: SunPower Corporation
Form 10-K for the fiscal year ended December 28, 2008
Filed February 26, 2009
File No. 1-34166**

Dear Mr. Werner:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief