

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

August 21, 2023

Elizabeth Eby Chief Financial Officer Sunpower Corporation 1414 Harbour Way South , Suite 1901 Richmond , California 94804

> Re: Sunpower Corporation Form 10-K for the year ended January 1, 2023 File No. 1-34166

Dear Elizabeth Eby:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Manufacturing