



DIVISION OF  
CORPORATION FINANCE

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