



DIVISION OF  
CORPORATION FINANCE

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

January 20, 2026

Thurman J. Rodgers  
Chief Executive Officer  
SunPower Inc.  
45700 Northport Loop East  
Fremont, CA 94538

**Re: SunPower Inc.  
Registration Statement on Form S-1  
Filed January 14, 2026  
File No. 333-292713**

Dear Thurman J. Rodgers:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Pearlyne Paulemon at 202-551-8714 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Michael Penney