

March 28, 2012

**VIA FACSIMILE AND EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, DC 20549

Attn: Russell Mancuso  
Ruairi Regan

**Re: Enphase Energy, Inc.  
Registration Statement on Form S-1 (File No. 333-174925)**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned registrant (the "Registrant") hereby requests that the Securities and Exchange Commission (the "Commission") take appropriate action to cause the above-referenced Registration Statement on Form S-1 (File No. 333-174925) (the "Registration Statement") to become effective on March 29, 2012, at 4:00 p.m., Eastern Time, or as soon thereafter as is practicable, unless you receive a telephone call prior to such time from our legal counsel, Cooley LLP.

In connection with this request, the Registrant acknowledges that:

- should the Commission or the staff of the Commission (the "Staff"), acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Registrant from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Registrant may not assert Staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Until such time as it becomes effective, the above-referenced Registration Statement will continue to be subject to the delaying amendment set forth therein.

Very truly yours,

ENPHASE ENERGY, INC.

/s/ Paul B. Nahi

\_\_\_\_\_  
Paul B. Nahi  
President and Chief Executive Officer