



DIVISION OF
CORPORATION FINANCE
Mail Stop 3030

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

May 19, 2009

Jens Meyerhoff
Chief Financial Officer
First Solar, Inc.
350 West Washington Street, Suite 600
Tempe, Arizona 85281

Re: First Solar, Inc.
Annual Report on Form 10-K for fiscal year ended December 27, 2008
Filed February 25, 2009
File No. 1-33156

Dear Mr. Meyerhoff:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio
Accounting Branch Chief