



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