



DIVISION OF
CORPORATION FINANCE
Mail Stop 3030

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

August 31, 2010

Jens Meyerhoff
Chief Financial Officer
350 West Washington Street, Suite 600
Tempe, Arizona 85281

Re: First Solar, Inc.
Form 10-K for the fiscal year ended December 26, 2009
Filed February 22, 2010
File No. 001-33156

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