



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

September 27, 2016

Via E-mail

Alexander R. Bradley  
Chief Financial Officer  
First Solar, Inc.  
350 West Washington Street  
Suite 600  
Tempe, Arizona 85281

**Re: First Solar, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2015**  
**Filed February 24, 2016**  
**File No. 001-33156**

Dear Mr. Bradley:

We have reviewed your September 9, 2016 response to our comment letter and have the following comment. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our August 30, 2016 letter.

Form 10-K for Fiscal Year Ended December 31, 2015

Item 8. Consolidated Financial Statements

Note 12. Investments in Unconsolidated Affiliates and Joint Ventures, page 116

1. We note your response to prior comment 2. Please revise future filings to provide similar disclosures to your response if there are material differences between net income and net income attributable to equity method investees for your significant equity method investees.

Alexander R. Bradley  
First Solar, Inc.  
September 27, 2016  
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You may contact Lynn Dicker at (202) 551-3616 or Gary Todd, Senior Accountant, at (202) 551-3605 with any questions. You may also reach me at (202) 551-3676.

Sincerely,

/s/Gary Todd for

Brian Cascio  
Accounting Branch Chief  
Office of Electronics and Machinery