



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

August 24, 2017

Via E-mail

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

**Re: First Solar, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed February 22, 2017**  
**File No. 001-33156**

Dear Mr. Bradley:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Brian Cascio

Brian Cascio  
Accounting Branch Chief  
Office of Electronics and Machinery