

Mail Stop 6010

September 20, 2006

Mr. Kenneth H. Hannah  
Senior Vice President and Chief Financial Officer  
MEMC Electronic Materials, Inc.  
501 Pearl Drive (City of O'Fallon)  
St. Peters, Missouri 63376

**RE: MEMC Electronic Materials, Inc.  
Form 10-K for the year ended December 31, 2005  
File No. 1-13828**

Dear Mr. Hannah:

We have completed our review of your Form10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant