



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

May 7, 2009

VIA U.S. MAIL

Kenneth H. Hannah
Chief Financial Officer
MEMC Electronic Materials, Inc.
501 Pearl Drive
St. Peters, Missouri 63376

Re: MEMC Electronic Materials, Inc.
Form 10-K for the year ended December 31, 2008
Filed February 27, 2009
File No. 001-13828

Dear Mr. Hannah:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane
Branch Chief