



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