

**Mail Stop 4561**

April 18, 2007

Dr. Werner Brandt  
Chief Financial Officer  
SAP AG  
Dietmar-Hopp-Allee 16  
69190 Walldorf  
Federal Republic of Germany

**Re: SAP AG  
Form 20-F for the Fiscal Year Ended  
December 31, 2005  
Filed March 22, 2006  
File No. 001-14251**

Dear Dr. Brandt:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Kathleen Collins  
Accounting Branch Chief