

Mail Stop 6010

November 3, 2006

Mr. Sten Daugaard
Chief Financial Officer
SGL Carbon Aktiengesellschaft
Rheingaustrasse 182
D-65203 Wiesbaden
Germany

**Re: SGL Carbon Aktiengesellschaft
Form 20-F
Filed May 2, 2006
File No. 001-14398**

Dear Mr. Daugaard:

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

Sincerely,

Martin F. James
Senior Assistant Chief Accountant