



DIVISION OF  
CORPORATION FINANCE

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

August 31, 2007

Mr. Wolfgang Breme  
Executive Vice President and Chief Financial Officer  
AIXTRON Aktiengesellschaft  
Kackertstrasse 15-17  
D-52072 Aachen  
Federal Republic of Germany

**Re: AIXTRON Aktiengesellschaft**  
**Form 20-F for the year ended December 31, 2006**  
**Filed March 15, 2007**  
**File No. 000-51196**

Dear Mr. Breme:

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

Sincerely,

Brian Cascio  
Accounting Branch Chief