

Stop 6010

April 1, 2008

Greg Bibbes
General Counsel
Infineon Technologies North America Corp.
640 N. McCarthy Blvd.
Milipitas, California 95035

**Re: Infineon Technologies AG
Form 20-F for the Fiscal Year Ended September 30, 2007
File No. 001-15000**

Dear Mr. Bibbes:

We have completed our review of the Form 20-F and related filings for Infineon Technologies AG and have no further comments at this time.

Sincerely,

Tim Buchmiller
Senior Attorney

cc (via fax): Timothy J. Corbett
Wilmer Cutler Pickering Hale and Dorr LLP