

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