



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

March 5, 2010

VIA U.S. MAIL

Dr. Marco Schröter  
Member of the Management Board and  
Chief Financial Officer  
Infineon Technologies AG  
Am Campeon 1-12  
D-85579 Neubiberg  
Federal Republic of Germany

**Re: Infineon Technologies AG**  
**Form 20-F for the fiscal year ended September 30, 2009**  
**Filed December 8, 2009**  
**File No. 001-15000**

Dear Dr. Schröter:

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

Sincerely,

Jeff Jaramillo  
Accounting Branch Chief