

Mail Stop 3720

September 27, 2007

Mr. Peter Löscher  
President and Chief Executive Officer  
Siemens Aktiengesellschaft  
Wittelsbacherplatz 2  
D-80333 Munich  
Federal Republic of Germany

**Re: Siemens Aktiengesellschaft  
Form 20-F for Fiscal Year Ended September 30, 2006  
Filed December 11, 2006  
File No. 1-5174**

Dear Dr. Löscher:

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

Sincerely,

Larry Spigel  
Assistant Director