



DIVISION OF
CORPORATION FINANCE

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

March 22, 2011

Via Mail

Dr. Klaus Patzak
Corporate Vice President and Controller
Dr. Andreas C. Hoffmann
General Counsel Corporate & Finance
Siemens Aktiengesellschaft
Wittelsbacherplatz 2
D-80333 Munich
Federal Republic of Germany

Re: Siemens Aktiengesellschaft
Form 20-F for the Fiscal Year Ended September 30, 2009
Filed December 2, 2010
File No. 001-15174

Dear Dr. Patzak and Dr. Hoffmann:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief