



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

August 14, 2008

Dr. Michael Majerus
Chief Financial Officer
Qimonda AG
Gustav-Heinemann-Ring 212,
D-81739 Munich
Federal Republic of Germany

Re: Qimonda AG
Form 20-F for the Fiscal Year Ended September 30, 2007
Filed November 16, 2008
File No. 001-32972

Dear Mr. Majerus:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief