



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

July 14, 2010

Via Mail and Facsimile (408-496-6104)

Nathan Zommer  
Chairman, President and Chief Executive Officer  
IXYS Corporation  
1590 Buckeye Drive  
Milpitas, CA 95035

**Re: IXYS Corporation**  
**Form 10-K for the Fiscal Year Ended March 31, 2009**  
**Filed June 12, 2009**  
**File No. 0-26124**  
**Response Letter Filed June 29, 2010**

Dear Mr. Zommer:

We refer you to our comment letters dated March 23, 2010 and May 28, 2010 regarding business contacts with Iran. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Peggy Fisher  
Assistant Director  
Division of Corporation Finance