January 30, 2007

## Via Facsimile and U.S. Mail

Mr. Willem P. Roelandts Chief Executive Officer Xilinx, Inc. 2100 Logic Drive San Jose, CA 95124

Re: Xilinx, Inc.

Form 10-K for the fiscal year ended April 1, 2006

Filed May 31, 2006

Form 10-Q for the period ended September 30, 2006

File No. 0-18548

Dear Mr. Roelandts:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James Senior Assistant Chief Accountant