

Mail Stop 4561

May 7, 2008

Mr. Jérôme Arnaud  
Chief Financial Officer  
ILOG S.A.  
9 rue de Verdun  
BP 85  
94253 Gentilly Cedex  
France

**Re: ILOG S.A.  
Form 20-F for Fiscal Year Ended June 30, 2007  
Filed October 9, 2007  
File No. 000-29144**

Dear Mr. Arnaud:

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

Sincerely,

Mark Kronforst  
Accounting Branch Chief