

Room 4561

February 9, 2007

Mr. Guerrino De Luca  
President and Chief Executive Officer  
Logitech International S.A.  
6505 Kaiser Drive  
Fremont, CA 94555

**Re: Logitech International S.A.  
Form 20-F for Fiscal Year Ended March 31, 2006  
Filed May 19, 2006  
File No. 000-29174**

Dear Mr. De Luca:

We have completed our review of your Form 20-F for the year ended March 31, 2006 and have no further comments at this time.

Very truly yours,

Mark Kronforst  
Accounting Branch Chief