

Mail Stop 4561

October 29, 2009

Mr. Gerald P. Quindlen  
Chief Executive Officer  
Logitech International S.A.  
6505 Kaiser Drive  
Fremont, CA 94555

**Re: Logitech International S.A.  
Form 10-K for the fiscal year ended March 31, 2009  
File No. 000-29174**

Dear Mr. Quindlen:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Patrick Gilmore  
Accounting Branch Chief