

Mail Stop 4561

August 16, 2006

Mr. Stephen J. Lifshatz  
Chief Financial Officer  
Lionbridge Technologies, Inc.  
1050 Winter Street  
Waltham, MA 02451

**Re: Lionbridge Technologies, Inc.  
Form 10-K for the year ended December 31, 2005  
File No. 000-26933**

Dear Mr. Lifshatz:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Steven Jacobs  
Branch Chief