

Mail Stop 3561

January 8, 2009

Rory J. Cowan  
Chairman, Chief Executive Officer and President  
Lionbridge Technologies, Inc.  
1050 Winter Street  
Waltham, MA 02451

**Re: Lionbridge Technologies, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed March 14, 2008  
File No. 000-26933**

Dear Mr. Cowan:

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

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Kenneth Gordon, Esq.  
*Via facsimile to (617) 523-1231*