

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