

Mail Stop 3561

December 18, 2007

Via Fax & U.S. Mail

Mr. Ralf Bernhart  
Chief Financial Officer  
Rokin 55  
1012 KK Amsterdam  
The Netherlands

**Re: HEAD N.V.  
Form 20-F for the year ended December 31, 2006  
Filed April 2, 2007  
File No. 001-15134**

Dear Mr. Bernhart:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Joseph A. Foti  
Senior Assistant Chief Accountant