

Mail Stop 3720

March 16, 2007

Frans Spaargaren  
Chief Executive Officer and Chief Financial Officer  
Gemplus International S.A.  
46a Avenue J.F. Kennedy  
L-1855 Luxembourg  
Grand Duchy of Luxembourg

**Re: Gemplus International S.A.**  
**Form 20-F for Fiscal Year Ended December 31, 2005**  
**Filed July 13, 2006**  
**File No. 0-31052**

Dear Mr. Spaargaren:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spiegel  
Assistant Director