

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 Spigel
Assistant Director