

Mail Stop 4561

December 20, 2006

Renato Fassbind
Chief Financial Officer
Credit Suisse Group
Paradeplatz 8, P.O. Box 1, CH 8070
Zurich, Switzerland

**RE: Credit Suisse Group
Form 20-F for Fiscal Year Ended December 31, 2005
File No. 1-15244**

Dear Mr. Fassbind,

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

Sincerely,

Paul Cline
Senior Accountant