



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3720

April 7, 2008

Via U.S. Mail and Fax

Mr. Enzo Taddei
Chief Financial Officer
Logica Holdings, Inc.
82 Avenue Road
Toronto, Ontario M5R 2H2, Canada

**Re: Logica Holdings, Inc.
Form 10-KSB for the Year Ended December 31, 2006
Filed May 15, 2007
File No. 0-50621**

Dear Mr. Taddei:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

/s/Larry Spigel
Assistant Director