

Mail Stop 6010

June 2, 2006

David Fyfe, Chief Executive Officer
Cambridge Display Technology, Inc.
c/o Cambridge Display Technology Limited
2020 Cambourne Business Park
Cambridge CB2 6DW, United Kingdom

**Re: Cambridge Display Technology, Inc.
Form 10-K for the fiscal year ended December 31, 2005
File No. 0-51079**

Dear Mr. Fyfe:

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

Sincerely,

Martin F. James
Senior Assistant Chief Accountant

cc: Steven Ostner, Esq.
By Fax (212) 909-6836