



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

November 20, 2008

Mr. Michael F. Schmidt  
Chief Financial Officer  
Language Line, Inc.  
One Lower Ragsdale Drive  
Monterey, California 93940

**Re:   Language Line, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**Filed March 26, 2008**  
**File No. 333-118753**

Dear Mr. Schmidt:

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

Sincerely,

Larry Spirgel  
Assistant Director