



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 Holdings, Inc.
One Lower Ragsdale Drive
Monterey, California 93940

**Re: Language Line Holdings, Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
Filed March 26, 2008
File No. 333-118754**

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 Spigel
Assistant Director