

Mail Stop 4561

August 14, 2007

Mr. Sim Wong Hoo  
Chief Executive Officer  
Creative Technology LTD.  
31 International Business Park  
Creative Resource  
Singapore 609921

**Re: Creative Technology LTD.  
Form 20-F for the Fiscal Year Ended June 30, 2006  
File No. 000-20281**

Dear Mr. Hoo:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Stephen Krikorian  
Accounting Branch Chief