

Mail Stop 6010

July 27, 2006

Mr. Philip G. Franklin
Vice President and Chief Financial Officer
LittelFuse, Inc.
800 East Northwest Highway
Des Plaines, Illinois 60016

RE: **LittelFuse, Inc.**
Form 10-K for the fiscal year ended December 31, 2005
Filed March 16, 2006
File No. 0-20388

Dear Mr. Franklin:

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