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