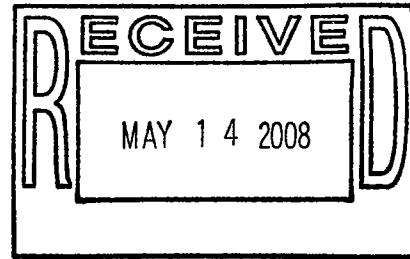


Audit Committee  
Lionbridge Technologies, Inc.  
1050 Winter Street, Suite 2300  
Waltham, MA. 02451



Office of the Secretary  
Public Company Accounting Oversight Board  
1666 K Street NW  
Washington, DC 20006-2803

RE: New Proposed Standard – Engagement Quality Review

Dear PCAOB,

We are pleased to have the opportunity to comment on the proposed draft by the PCAOB regarding audit engagement quality.

First, we applaud the PCAOB's governance oversight and its initiative to improve the quality of audit engagements. However, we also have many concerns, not on the intent of this new proposal, but on its implementation and interpretation as currently written.

While most audit firms already have a quality engagement process and strict rules for monitoring by the concurring partner, the proposed new standard seems to imply a much more rigorous exercise which could create delays in filings and significant unnecessary burdensome costs on companies without any value added.

We would strongly encourage the PCAOB to re-examine the implications of this new policy, its cost and the practicality of implementing the standard in an organized and cost effective manner for 2008 and include examples of reasonable efforts for a concurring partner to assess risk and compliance.

Our experience with a major 'Big 4' audit firm today seems to work well. We are familiar with their engagement quality guidelines and their concurring partner involvement and do not believe there should be any additional burdensome costs on our company or potential delays in public reporting due to any extreme or literal interpretation of the new rule.

Respectfully,

A handwritten signature in black ink, appearing to read "E. Blechschmidt".

Edward A. Blechschmidt  
Chairman, Audit Committee  
Lionbridge Technologies, Inc.