

June 5, 2006

Room 4561
via fax (859) 232-7200

Paul J. Curlander
Chairman & CEO
Lexmark International, Inc.
One Lexmark Centre Drive
740 West New Circle Road
Lexington, KY 40550

**Re: Lexmark International, Inc.
Form 10-K for Fiscal Year Ended December 31, 2004
Filed March 9, 2005
Forms 10-Q for Fiscal Quarters Ended March 31, 2005, June 30, 2005
and September 30, 2005 Filed Mary 3, 2005, August 2, 2005 and
November 1, 2005, respectively**

Dear Mr. Curlander:

We have completed our review of your Form 10-K for the year ended December 31, 2004 and have no further comments at this time.

Very truly yours,

Kathleen Collins
Accounting Branch Chief