

Mail Stop 6010

May 25, 2006

Mr. G. Edward McClammy  
Chief Financial Officer  
Varian, Inc.  
3120 Hansen Way  
Palo Alto, CA 94304-1030

Re: Varian, Inc.  
Form 10-K for the year ended September 30, 2005  
Filed December 9, 2005  
File No. 0-25393

Dear Mr. McClammy:

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