

Mail Stop 3720

July 5, 2006

Mr. David W. Devonshire  
Chief Financial Officer  
Motorola, Inc.  
1303 East Algonquin Road  
Schaumburg, IL 60196

**Re: Motorola, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed March 2, 2006  
File No. 1-07221**

Dear Mr. Devonshire:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director