

Mail Stop 6010

December 19, 2006

Via Facsimile and U.S. Mail

Mary E. Chowning  
Chief Financial Officer  
X-Rite, Incorporated  
3100 44<sup>th</sup> Street S.W.  
Grandville, MI 49418

**Re: X-Rite, Incorporated**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Filed March 8, 2006**  
**Form 8-K dated November 7, 2006**  
**File No. 0-14800**

Dear Ms. Chowning:

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