



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

February 17, 2011

Mr. Rajesh K. Shah  
Chief Financial Officer  
X-Rite, Incorporated  
4300 44th Street S.E.  
Grand Rapids, Michigan 49512

**Re: X-Rite, Incorporated**  
**Form 10-K for the Year Ended January 2, 2010**  
**Filed March 18, 2010**  
**File No. 000-14800**

Dear Mr. Shah:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief