

Room 4561

October 6, 2006

Benny Neons  
Chief Executive Officer  
Metrologic Instruments, Inc.  
90 Coles Road  
Blackwood, NJ 08012

**Re: Metrologic Instruments, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed March 15, 2006  
Form 10-Q for the Quarterly Period Ended March 31, 2006  
Filed May 10, 2006  
Form 8-K Filed July 27, 2006 and July 31, 2006  
File no. 0-24712**

Dear Mr. Neons:

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

Sincerely,

Kathleen Collins  
Accounting Branch Chief