

Mail Stop 6010

July 2, 2007

Mr. Steven W. Berglund
Chief Executive Officer
Trimble Navigation Limited
935 Stewart Drive
Sunnyvale, CA 94085

**Re: Trimble Navigation Limited
Form 10-K for the Fiscal Year Ended December 29, 2006
File No. 001-14845**

Dear Mr. Berglund:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant