

Mail Stop 6010

January 26, 2007

VIA U.S. MAIL

Mr. Raymond A. Link  
Executive Vice President and Chief Financial Officer  
FEI Company  
5350 Northeast Dawson Creek Drive  
Hillsboro, Oregon 97124

**Re: FEI Company  
Form 10-K for the year ended December 31, 2005  
Filed March 10, 2006  
File No. 000-22780**

Dear Mr. Link:

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