May 9, 2007

Mr. Fredric B. Anderson Vice President, Controller and Acting Chief Financial Officer Intermec, Inc. 6001 36th Avenue West Everett, WA 98203-1264

Re: Intermec, Inc.

Form 10-K for Fiscal Year Ended December 31, 2005

File No. 001-13279

Dear Mr. Anderson:

We have completed our review of your Form 10-K for the year ended December 31, 2005 and have no further comments at this time.

Very truly yours,

Mark Kronforst Accounting Branch Chief