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TRIMBLE NAVIGATION LTD /CA/

Form AW WD February 28, 2007 [Trimble Navigation Limited Letterhead] February 28, 2007 **VIA EDGAR** United States Securities and Exchange Commission 100 F Street, N.E. Washington, D.C. 20549 Re: Trimble Navigation Limited Withdrawal of Amendment Withdrawal Request (accession no. 0000864749-07-000031) relating to Registration Statement on Form S-3 (File No. 333-76986) Ladies and Gentlemen: Trimble Navigation Limited (the Company) hereby requests withdrawal of the above identified amendment withdrawal request. The amendment withdrawal request filed on February 26, 2007 restated the entire pre-effective amendment filing rather than submitting it in letter format. The Company is concurrently filing an amendment withdrawal request in letter format to withdraw the pre-effective amendment (accession no. 0000864749-07-000023). If you have any questions or comments or require further information, please do not hesitate to call the undersigned at (408) 481-7801 or Thomas Ivey of Skadden, Arps, Slate, Meagher & Flom LLP at (650) 470-4522. Sincerely, /s/ Irwin Kwatek Irwin Kwatek Vice President and General Counsel