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TRIMBLE NAVIGATION LTD /CA/ Form AW February 28, 2007
[Trimble Navigation Limited Letterhead]
February 28, 2007
<u>VIA EDGAR</u>
United States Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
Re: Trimble Navigation Limited Request for Withdrawal of Filing of Pre-Effective Amendment on Form S-3/A (Registration No. 333-106893)
Ladies and Gentlemen:
Trimble Navigation Limited (the Company) hereby makes an application to the Securities and Exchange Commission (the Commission) to withdraw the Form S-3/A filed on February 23, 2007, due to the fact that it was inadvertently filed as a pre-effective amendment when it should have been filed as a post-effective amendment to the Company s registration statement.
The Company s registration statement on Form S-3/A (accession no. 0000864749-07-000025) was transmitted and accepted by the Commission on February 23, 2007 inadvertently using the wrong EDGAR form type, S-3/A , rather than POS AM . On February 26, 2007, the Company re-filed its registration statement on the correct form type for post-effective amendments, POS AM (accession no. 0000864749-07-000045).
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

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Vice President and General Counsel