## October 19, 2006

Ms. Barbara R. Smith Senior Vice President and Chief Financial Officer Faro Technologies, Inc. 125 Technology Park Lake Mary, Florida 32746

**RE:** Faro Technologies, Inc.

Form 10-K for the fiscal year ended December 31, 2005 Filed June  $29,\,2006$ 

File No. 0-23081

Dear Ms. Smith:

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