

Mail Stop 6010

September 22, 2005

Mr. Ron Foster  
Chief Financial Officer  
FormFactor, Inc.  
7005 Southfront Road  
Livermore CA 94551

RE: FormFactor, Inc.  
Form 10-K for the fiscal year ended December 25, 2004  
Filed March 14, 2005  
File No. 0-50307

Dear Mr. Foster:

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

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Mr. John T. Dickson  
Agere Systems, Inc.  
September 9, 2004  
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