

Via Facsimile and U.S. Mail  
Mail Stop 6010

November 21, 2008

Mr. Gregory Lucier  
Chairman and Chief Executive Officer  
Invitrogen Corporation  
1600 Faraday Avenue  
Carlsbad, CA 92008

**Re:   Invitrogen Corporation**  
**Form 10-K for the Year Ended December 31, 2007**  
**Filed February 15, 2008**  
**File No. 000-25317**

Dear Mr. Lucier:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief