

Via Facsimile and U.S. Mail
Mail Stop 6010

April 17, 2009

David F. Hoffmeister
Chief Financial Officer
Life Technologies Corporation
5791 Van Allen Way
Carlsbad, CA 92008

**Re: Life Technologies Corporation
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 2, 2009
File Number: 000-25317**

Dear Mr. Hoffmeister:

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

Sincerely,

Gus Rodriguez
Accounting Branch Chief