

Mail Stop 6010

July 10, 2007

Frank H. Laukien, Ph.D.

President, Chairman, Chief Executive Officer, and Director  
Bruker BioSciences Corporation  
40 Manning Park  
Billerica, Massachusetts 01821

Via U S Mail and FAX [ (978) 667-5993 ]

**Re: Bruker BioSciences Corporation  
Form 10-K for the fiscal year ended December 31, 2006  
Form 10-Q for the fiscal quarter ended March 31, 2007  
File No. 0-30833**

Dear Dr. Laukien:

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