



DIVISION OF
CORPORATION FINANCE

Mail Stop 3030

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

May 19, 2009

VIA U.S. MAIL

Ms. Christine A. Tsingos
Vice President, Chief Financial Officer
Bio-Rad Laboratories, Inc.
1000 Alfred Nobel Drive
Hercules, CA 94547

Re: Bio-Rad Laboratories, Inc.
Form 10-K for the year ended December 31, 2008
Filed February 27, 2009
File No. 001-07928

Dear Ms. Tsingos:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio
Accounting Branch Chief