



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

Mail Stop 3030

June 1, 2009

Via U.S. Mail

Mr. Robert F. Friel  
Chief Executive Officer  
PerkinElmer, Inc.  
940 Winter Street  
Waltham, MA 02451

**Re: PerkinElmer, Inc.  
Form 10-K for fiscal year ended December 28, 2008  
Filed February 26, 2009  
File No. 1-05075**

Dear Mr. Friel:

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

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief