



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

August 6, 2008

VIA U.S. MAIL

Charles F. Wagner, Jr.  
Chief Financial Officer  
Millipore Corporation  
290 Concord Road  
Billerica, Massachusetts 01821

**Re: Millipore Corporation  
Form 10-K for the year ended December 31, 2007  
Filed February 28, 2008  
File No. 001-09781**

Dear Mr. Wagner:

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

Sincerely,

Angela Crane  
Branch Chief