

Via Facsimile and U.S. Mail
Mail Stop 6010

July 26, 2007

Mr. Michael S. Wyzga
Executive Vice President, Finance, Chief Financial
Officer and Chief Accounting Officer
Genzyme Corporation
500 Kendall Street
Cambridge, MA 02142

**Re: Genzyme Corporation
Form 10-K for Fiscal Year Ended December 31, 2006
File No. 0-14680**

Dear Mr. Wyzga:

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

Sincerely,

Jim B. Rosenberg
Senior Assistant Chief
Accountant