



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

December 14, 2007

VIA U.S. MAIL and FACSIMILE

Mr. Michael Rice
Chief Executive Officer & Chief Financial Officer
BioLife Solutions, Inc.
3303 Monte Villa Parkway
Suite 310
Bothell, WA 98021

**RE: BioLife Solutions Inc.
Form 10-KSB for the fiscal year ended December 31, 2006
Filed April 2, 2007
File No. 000-18170**

Dear Mr. Rice:

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

Sincerely,

Martin F. James
Senior Assistant Chief Accountant