

Mail Stop 6010

December 20, 2007

Scott Garrett, President and Chief Executive Officer  
Beckman Coulter Inc.  
4300 N. Harbor Boulevard  
Fullerton, California 92834

Via U S Mail and FAX [ (714) 773-8543 ]

**Re: Beckman Coulter Inc.  
Form 10-K for the fiscal year ended December 31, 2006  
File No. 1-10109**

Dear Mr. Garrett:

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

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant