

Mail Stop 6010

April 17, 2007

Mr. John Ornell  
Chief Financial Officer  
Waters Corporation  
34 Maple Street  
Milford, Massachusetts 01757

**RE: Waters Corporation  
Form 10-K for the year ended December 31, 2006  
File No. 1-14010**

Dear Mr. Ornell:

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