

Mail Stop 6010

July 1, 2008

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

Re: Waters Corporation
Form 10-K for the fiscal year ended December 31, 2007
Filed February 29, 2008
File No. 001-14010

Dear Mr. Ornell:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief