June 11, 2008

Peter F. McAree Senior Vice President and Chief Financial Officer Caliper Life Sciences, Inc. 68 Elm Street Hopkinton, Massachusetts 01748

Re: Caliper Life Sciences, Inc.

Amendent No. 1 to Form 10-K for the fiscal year ended

December 31, 2007 Filed March 17, 2008

Form 8-K dated February 26, 2008

File No. 001-32976

Dear Mr. McAree:

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

Sincerely,

Brian R. Cascio Accounting Branch Chief