

Mail Stop 6010

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.
Amendment 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