

Via Facsimile and U.S. Mail  
Mail Stop 6010

September 23, 2008

Mr. William E. Klitgaard  
Corporate Senior Vice President and  
Chief Financial Officer  
Covance Inc.  
210 Carnegie Center  
Princeton, New Jersey

**Re: Covance Inc**  
**Form 10-K for the Fiscal Year Ended December 31, 2007**  
**Filed February 29, 2008**  
**File Number: 001-12213**

Dear Mr. Klitgaard:

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

Sincerely,

Joel Parker  
Accounting Branch Chief