

Mail Stop 4720

September 17, 2009

*Via Facsimile and U.S. Mail*

Ross A. Hyams  
Associate General Counsel  
Covance Inc.  
210 Carnegie Center  
Princeton, NJ 08540

**Re: Covance Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed March 2, 2009  
File Number: 001-12213**

Dear Mr. Hyams:

We have completed our review of your Annual Report on Form 10-K for the Fiscal Year Ended December 31, 2008 and have no further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director