

Via Facsimile and U.S. Mail  
Mail Stop 6010

October 3, 2007

Mr. Patrick J. Balthrop  
President and Chief Executive Officer  
Luminex Corporation  
12212 Technology Blvd.  
Austin, TX 78727

**Re: Luminex Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**File No. 0-30109**

Dear Mr. Balthrop:

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

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief  
Accountant