



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3030

October 20, 2009

VIA U.S. MAIL

Harriss T. Currie
Chief Financial Officer
Luminex Corporation
12212 Technology Blvd.
Austin, Texas 78727

Re: Luminex Corporation
Form 10-K for the year ended December 31, 2008
Filed February 26, 2009
File No. 000-30109

Dear Mr. Currie:

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

Sincerely,

Jeff Jaramillo
Accounting Branch Chief