



DIVISION OF
CORPORATION FINANCE

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

July 26, 2010

Sanford S. Wadler, Esq.
General Counsel and Secretary
Bio-Rad Laboratories, Inc.
1000 Alfred Nobel Drive
Hercules, CA 04547

Re: Bio-Rad Laboratories, Inc.
Form 10-K for the fiscal year ended December 31, 2009
Filed on February 26, 2010
File No. 001-07928

Dear Mr. Wadler:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Martin James
Acting Assistant Director