



DIVISION OF  
CORPORATION FINANCE

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

December 16, 2022

Ajit Ramalingam  
Senior Vice President, Chief Accounting Officer  
Bio-Rad Laboratories, Inc.  
1000 Alfred Nobel Drive  
Hercules, CA 94547

**Re: Bio-Rad Laboratories, Inc.**  
**Form 10-K for the year ended December 31, 2021**  
**File No. 001-07928**

Dear Ajit Ramalingam:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services