



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

Mail Stop 3030

February 4, 2009

Via U.S. Mail

Mr. Amjad Huda
Chief Financial Officer
WaferGen Bio-systems, Inc.
Bayside Technology Center
46531 Fremont Blvd
Fremont, CA 94538

Re: WaferGen Bio-systems, Inc.
Form 10-KSB for the Year Ended December 31, 2007
File No. 000-53252

Dear Mr. Huda:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief