



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

June 11, 2008

Christopher Lindop  
Chief Financial Officer  
Haemonetics Corporation  
400 Wood Road  
Braintree, MA 02184

**Re: Haemonetics Corporation**  
**Form 10-K for the Fiscal-Year ended March 31, 2007**  
**Filed May 25, 2007**  
**File No. 000-14041**

Dear Mr. Lindop:

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

Sincerely,

Angela Crane  
Branch Chief