

Mail Stop 6010

July 26, 2007

Via Facsimile and U.S. Mail

Mr. Jeffrey D. Capello  
Senior Vice-President and Chief Financial Officer  
PerkinElmer, Inc.  
940 Winter Street  
Waltham, MA 02451

**Re: PerkinElmer, Inc.  
Form 10-K for the fiscal year ended December 31, 2006  
Filed March 1, 2007  
File No. 1-05075**

Dear Mr. Capello:

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

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant