



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

August 6, 2008

VIA U.S. MAIL

Charles F. Wagner, Jr.
Chief Financial Officer
Millipore Corporation
290 Concord Road
Billerica, Massachusetts 01821

Re: Millipore Corporation
Form 10-K for the year ended December 31, 2007
Filed February 28, 2008
File No. 001-09781

Dear Mr. Wagner:

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