



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

April 6, 2009

Via Facsimile and U.S. Mail

Lukas Braunschweiler
President, Chief Executive Officer and Director
Dionex Corporation
1228 Titan Way
Sunnyvale, California 94085

**Re: Dionex Corporation
Form 10-K for the Fiscal Year Ended June 30, 2008
Filed August 29, 2008
File No. 000-11250**

Dear Mr. Braunschweiler:

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

Sincerely,

Mary Beth Breslin
Senior Attorney