

Via Facsimile and U.S. Mail  
Mail Stop 6010

July 17, 2007

**Ms. Merilee Raines**  
**Corporate Vice President and Chief Financial Officer**  
**IDEXX Laboratories, Inc.**  
**One IDEXX Drive**  
**Westbrook, Maine 04092**

**Re: IDEXX Laboratories, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed on March 1, 2007**  
**Form 10-Q for Fiscal Quarter Ended March 31, 2007**  
**Filed on May 2, 2007**  
**File No. 000-19271**

Dear Ms. Raines:

We have completed our review of your Forms 10-K and 10-Q and have no further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief