



DIVISION OF  
CORPORATION FINANCE

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

July 7, 2025

Andrew Emerson  
Chief Financial Officer and Treasurer  
IDEXX Laboratories Inc.  
One IDEXX Drive  
Westbrook, Maine 04092

**Re: IDEXX Laboratories Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2024**  
**Filed February 21, 2025**  
**File No. 000-19271**

Dear Andrew Emerson:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences