



DIVISION OF  
CORPORATION FINANCE

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

April 15, 2025

Stephen Williamson  
Chief Financial Officer  
Thermo Fisher Scientific Inc.  
168 Third Avenue  
Waltham , Massachusetts 02451

**Re: Thermo Fisher Scientific Inc.**  
**Form 10-K for the fiscal year ended December 31, 2024**  
**File No. 001-08002**

Dear Stephen Williamson:

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 Industrial Applications and  
Services