

Mail Stop 6010

June 5, 2006

Mr. Bryce Chicoyne  
Chief Financial Officer  
Harvard Bioscience, Inc.  
84 October Hill Road  
Holliston, Massachusetts 01746

**RE: Harvard Bioscience, Inc.  
Form 10-K for the fiscal year ended December 31, 2005  
Form 8-K filed March 2, 2006  
File No. 0-31923**

Dear Mr. Chicoyne:

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

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant