

January 16, 2013

Mr. Russell Mancuso
Branch Chief
Division of Corporation Finance
U.S. Securities and Exchange Commission
100F Street, N.E.
Washington, D.C. 20549

Re: Haemonetics Corporation
Form 10-K for the fiscal year ended March 31, 2012
Filed May 22, 2012
Response dated November 29, 2012
File No. 001-14041

Dear Mr. Mancuso,

Please find our responses to the questions contained in your letter dated December 14, 2012 below. We have aligned our responses with the numbering of your December 14, 2012 letter.

[Significance of Customers, Page 7](#)

Question 1:

Please expand your response to prior comment 1 to tell us how you intend to have your disclosure for your fiscal year ended March 31, 2012 comply with Regulation S-K Item 101(c)(1)(vii). That Item provides that the name of any customer shall be disclosed if sales to the customer by one or more segments are made in an aggregate amount equal to 10 percent or more of your consolidated revenues and the loss of the customer would have a material adverse effect on you and your subsidiaries taken as a whole. We note that your risk factor related to this customer on page 11 of your Form 10-K. In this regard, please note that that disclosure required by Regulation S-K generally is not an appropriate subject for confidential treatment. For guidance, please refer to section II.B.2 of Division of Corporation Finance Staff Legal Bulletin No. 1 (February 28, 1997) available on the Commission's web site.

Response 1:

As you note, Regulation S-K 101(c) (1) (vii) contains a two part test for determining whether the name of a customer should be disclosed. Disclosure is required if (a) sales to the customer by one or more segments are made in an aggregate amount equal to 10% or more of the registrant's consolidated revenues and (b) the loss of the customer would have a material adverse effect on the registrant and its subsidiaries taken as a whole. When reviewing the determination as of March 31, 2012, we concluded that while the first criterion is satisfied, the second is not, due to the likely pace at which any such loss would occur.

A loss of Customer B's business, which is governed by a long term contract would by necessity be gradual. Such a change would involve fundamental changes in Customer B's operations, including the replacement of over 4,900 Haemonetics owned collection devices and used by Customer B in conjunction with our single use consumable products to collect blood components. In addition Customer B would have to revise and validate standard operating procedures and retrain collection staff in over 120 individual collection sites that operate Haemonetics equipment around the world.

Question 2:

We note your response to prior comment 5. Please include with your response to this letter the complete copy of your articles of incorporation that you plan to file with your next Form 10-Q.

Response 2:

Attached are the articles of incorporation that we will file with our next Form 10-Q.

Question 3

Please expand your response to prior comment 6 to show us your 15% calculation. If you omit any of the potential consideration to be paid from your calculation or do not use the net fixed assets figure shown in your financial statements, please tell us the authority on which you rely. Also, please address the requirements of Regulation S-K Item 601(b)(2). In this regard, we note that you highlight the acquisition on the first page of your 10-K and that your CEO indicated in your April 30, 2012 conference call that the agreement is important to your "leadership position in blood management." Because the agreement is not filed, it is unclear how investors will know significant terms such as the rights and remedies of the parties, particularly given the issues you announced in September.

Response 3

The calculation of 15% is as follows:

Consideration payable to Hemerus, LLC	\$ 27,000,000
Total net tangible and intangible non-current assets	\$373,264,000
Percentage of consideration to total net assets above	7%

The purchase price consideration that is payable is less than 15% of the net assets as of March 31, 2012. In presenting this calculation, we note that under the terms of the agreement we are not assuming any indebtedness and the assets to be purchased are both tangible and intangible in nature. As noted in our Form 10-K we also agreed to pay a royalty on future sales of products that incorporate the technology we would acquire with this acquisition.

In complying with Item 601(b)(2) of Regulation S-K, we have made our materiality determination by considering the guidance in Regulation S-X Rule 1-02(w) and evaluating the qualitative materiality of the transaction.

In examining the qualitative materiality, we concluded our agreement to purchase Hemerus' business assets is neither a material plan of acquisition for purposes of Regulation S-K Item 601(b)(2) nor a material contract under Regulation S-K(b)(10)(i). As you noted, we have discussed the Hemerus acquisition on several occasions in the context of the acquisition of the business assets of the whole blood, collection, filtration and processing product lines of Pall Corporation for \$525 million and the achievement of our long standing strategic objective to enter the whole blood business. Hemerus' primary product, an improved preservative solution for the storage of red cells called SOLX, is for use primarily in whole blood collection and is therefore only of importance in the context of the Pall acquisition. The discussion of Hemerus is primarily designed to disclose one of three types of activities in which we are engaged to provide a differentiated product offering to whole blood customers. In addition to acquisitions, these initiatives include the organic development of an automated whole blood collection device and advanced mobile software focused on the paperless collection of data related to whole blood collections.

As a result, we concluded that the plan of acquisition for Hemerus was not material and so did not require filing of the agreement/contract as an exhibit in accordance with Regulation S-K Items 601(b)(2) or 601(b)(10)(i).

We trust that the foregoing has been responsive to your comments.

In accordance with your request, we acknowledge that:

- the Company is responsible for the adequacy and accuracy of the disclosure in the filing;

- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the Company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Sincerely,

/s/ Christopher Lindop

Chief Financial Officer and Vice President of Business Development

The Commonwealth of Massachusetts

William Francis Galvin
Secretary of the Commonwealth
One Ashburton Place, Boston, Massachusetts 02108-1512

Articles of Amendment

(General Laws, Chapter 156D; Section 10.06; 950 CMR 113.33)

Exact name of corporation: Haemonetics Corporation 042882273

Registered office address: c/o Tax Department, 400 Wood Road, Braintree, MA 02184
(number, street, city or town, zip code)

These articles of amendment affect article(s): III
(specify the number(s) of article(s) being amended (I-VI))

Adopted and approved on: August 9, 2006 by
(month/day/year)

Check the appropriate box below:

- the incorporators.
- the board of directors without shareholder approval and shareholder approval was not required.
- the board of directors and the shareholders in the manner required by law and the articles of organization.

State the article number and the text of the amendment. If the amendment authorizes an exchange, or effects a reclassification or cancellation, of issued shares, state the provisions for implementing the action unless contained in the text of the amendment.

3
P.C. HEADLINE PHOTOGRAPHY SYSTEMS, INC.

MA1006 02/04

8/29/85

To change the number of shares and the par value (if any)* of any type, or to designate a class or series, of stock, or change a designation of class or series of stock, which the corporation is authorized to issue, complete the following:

The total presently authorized is:


WITHOUT PAR VALUE		WITH PAR VALUE		
TYPE	NUMBER OF SHARES	TYPE	NUMBER OF SHARES	PAR VALUE
		Common	80,000,000	\$.01

Change the total authorized to:

WITHOUT PAR VALUE		WITH PAR VALUE		
TYPE	NUMBER OF SHARES	TYPE	NUMBER OF SHARES	PAR VALUE
		Common	150,000,000	\$.01

The foregoing amendment(s) will become effective when these Articles of Amendment are filed in accordance with General Laws, Chapter 156D, § 1.25 unless these articles specify, in accordance with the vote adopting the amendment a later effective date not more than ninety days after such filing, in which event the amendment will become effective on such later date.

Later effective date: _____

Signed by 
 Brad Nutter

(Please check appropriate box)

- Chairman of the Board
- President
- Other Officer
- Court-appointed fiduciary

on this 18th day of August, 2006

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990514

COMMONWEALTH OF MASSACHUSETTS
William Francis Galvin
Secretary of the Commonwealth
One Ashburton Place, Boston, Massachusetts 02108-1512

Articles of Amendment
(General Laws, Chapter 156D, Section 10.06)

I hereby certify that upon examination of these Articles of Amendment, it appears that the provisions of the General Laws relative thereto have been complied with, and the filing fee in the amount of \$7000 having been paid, said articles are deemed to have been filed with me this 21st day of August 2006 at 3:27 a.m./p.m.

Effective date: _____

William Francis Galvin

WILLIAM FRANCIS GALVIN
Secretary of the Commonwealth

Filing fee: \$275.00 for up to 275,000 shares plus \$100 for each additional 100,000 shares or any fraction thereof.

NS
Name approval

C
M

TO BE FILLED IN BY CORPORATION
Contact Information:

Carlene P. Moore, Corporate Paralegal
Nixon Peabody LLP, 100 Summer Street
Boston, Massachusetts 02110

Telephone: (617) 345-1000
Email: cmoore@nixonpeabody.com

A copy of this filing will be available on-line at www.sec.state.ma.us/cor once the document is filed.

SECRET
2006 AUG 21 PM 3: 27
COMMONWEALTH OF MASSACHUSETTS

The Commonwealth of Massachusetts

OFFICE OF THE MASSACHUSETTS SECRETARY OF STATE
MICHAEL J. CONNOLLY, Secretary
ONE ASHBURTON PLACE, BOSTON, MASSACHUSETTS 02108

ARTICLES OF AMENDMENT
General Laws, Chapter 156B, Section 72

REGISTRATION
Fee \$50.00

We John F. White
Alicia R. [unclear]

Haemonetics Corporation

(EXACT Name of Corporation)

located at 400 Wood Road, Brintree, Massachusetts 02184
(MASSACHUSETTS Address of Corporation)

do hereby certify that these ARTICLES OF AMENDMENT affecting Article(s) NUMBERED: 1, 2, 3

(Number those articles 1, 2, 3, 4, 5 and/or 6 being amended hereby)

of the Articles of Organization were duly adopted at a meeting held on July 23, 1985
vote of:

22,539,147 shares of Common Stock out of 27,895,026 shares outstanding,
type, class & series, (if any)

~~_____ shares of _____ out of _____ shares outstanding,
type, class & series, (if any)~~

~~_____ shares of _____ out of _____ shares outstanding,
type, class & series, (if any)~~

CROSS OUT being at least a majority of each type, class or series outstanding and entitled to vote
thereon;

INAPPLICABLE being at least two-thirds of each type, class or series outstanding and entitled to vote
thereon and of each type, class or series of stock whose rights are hereby amended
thereby;

See Attachment A

[Signature]
Name
Approved

1389

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P
M
R.A.

1 For amendments adopted pursuant to Chapter 156B, Section 70.
2 For amendments adopted pursuant to Chapter 156B, Section 71.

Note: If the space provided under any Amendment or Item on this form is insufficient, additions shall be set forth on separate 8 1/2 x 11 sheets of paper leaving a left-hand margin of at least 1 inch for binding. Additions to more than one Amendment may be continued on a single sheet so long as such Amendment requiring each such addition is clearly indicated.

8-24-1985

To CHANGE the number of shares and the par value (if any) of any type, class or series of stock which the corporation is authorized to issue, fill in the following:

The total presently authorized is:

WITHOUT PAR VALUE STOCKS

TYPE	NUMBER OF SHARES
COMMON:	None
PREFERRED:	None

WITH PAR VALUE STOCKS

TYPE	NUMBER OF SHARES	PAR VALUE
COMMON:	40,000,000	\$.01
PREFERRED:	None	N/A

CHANGE the total authorized to:

WITHOUT PAR VALUE STOCKS

TYPE	NUMBER OF SHARES
COMMON:	None
PREFERRED:	None

WITH PAR VALUE STOCKS

TYPE	NUMBER OF SHARES	PAR VALUE
COMMON:	80,000,000	\$.01
PREFERRED:	None	N/A

ATTACHMENT A

RESOLVED: That the Articles of Organization of this Corporation be and they hereby are amended to increase the number of shares of Common Stock which the corporation has the authority to issue from 40,000,000 shares to 80,000,000 shares; and that John F. White, President and Alicia R. Lopez, Clerk be and they each hereby are authorized to execute and file in the name and on behalf of this corporation, Articles of Amendment to the Articles of Organization of this Corporation to accomplish the foregoing, such Articles of Amendment to be in the form filed with the minutes of this meeting.

21886A

The foregoing amendment will become effective when these articles of amendment are filed in accordance with Chapter 156B, Section 6 of The General Laws unless these articles specify, in accordance with the vote on the amendment, a later effective date not more than thirty days after such filing, in which event the amendment will become effective on such later date. LATER EFFECTIVE DATE: _____

IN WITNESS WHEREOF AND UNDER THE PENALTIES OF PERJURY, we have hereunto signed our names this 23rd day of July, in the year 19 93.

John F. White

John F. White

President/Secretary

Alicia R. Lopez

Alicia R. Lopez

Clk/Asstent-Clk

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SECRETARY OF STATE
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CORPORATION DIVISION

THE COMMONWEALTH OF MASSACHUSETTS

ARTICLES OF AMENDMENT
GENERAL LAWS, CHAPTER 156B, SECTION 72

I hereby approve the within articles of amendment and, the filing fee in the amount of \$4000.00 having been paid, said articles are deemed to have been filed with me this 23rd day of AUGUST 1965.

Michael Joseph Connolly
MICHAEL J. CONNOLLY
Secretary of State

TO BE FILLED IN BY CORPORATION
PHOTOCOPY OF ARTICLES OF AMENDMENT TO BE SENT

TO: Mary Ellen O'Hara
Hutchins, Wheeler & Dittmar
A Professional Corporation
101 Federal Street, Boston, MA 02110
Telephone: 617-951-6600

