

May 24, 2024

Carrie Eglinton Manner
President and Chief Executive Officer
Orasure Technologies, Inc.
220 East First Street
Bethlehem, Pennsylvania 18015

Technologies, Inc.

2024

Re: Orasure

Form 8-K
Filed April 12,

File No. 001-16537

Dear Carrie Eglinton Manner:

We have reviewed your filing and have the following comment.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments.

Form 8-K filed April 12, 2024

Item 1.05 Material Cybersecurity Incidents, page 1

1. We note the statement that you experienced a cybersecurity incident and are still investigating the extent of any sensitive information contained within the accessed systems. Please advise us as to why you determined to file under Item 1.05 of Form 8-K given the statement that the incident has not had a material impact on your operations, financial systems or financial condition, and you do not anticipate that the incident will have a material impact on your financial condition and results of operations moving forward.

Carrie Eglinton Manner
Orasure Technologies, Inc.
May 24, 2024
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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.

Please contact Irene Paik at 202-551-6553 or James Lopez at 202-551-3536 with any other questions.

FirstName LastNameCarrie Eglinton Manner
Comapany NameOrasure Technologies, Inc.

Corporation Finance
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FirstName LastName

Sincerely,

Division of

Office of Finance