

Mail Stop 6010

June 15, 2005

Via Facsimile and U.S. Mail

Mr. Ronald H. Spair  
Chief Financial Officer  
Orasure Technologies, Inc.  
220 East First Street  
Bethlehem, PA 18015

Re: Orasure Technologies, Inc.  
Form 10-K for the year ended December 31, 2004  
SEC File No. 1-16537

Dear Mr. Spair:

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

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