



DIVISION OF  
CORPORATION FINANCE

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

May 2, 2024

Kenneth McGrath  
Chief Financial Officer  
ORASURE TECHNOLOGIES INC  
220 East First Street  
Bethlehem, Pennsylvania 18015

**Re: ORASURE TECHNOLOGIES INC**  
**Form 10-K filed March 11, 2024**  
**Item 2.02 Form 8-K filed February 27, 2024**  
**Response filed May 1, 2024**  
**File No. 001-16537**

Dear Kenneth McGrath:

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