

Via Facsimile and U.S. Mail  
Mail Stop 6010

October 1, 2007

Ms. Caren L. Mason  
President and Chief Executive Officer  
Quidel Corporation  
10165 McKellar Court  
San Diego, CA 92121

**Re: Quidel Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**File No. 0-10961**

Dear Ms. Mason:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief  
Accountant