

Via Facsimile and U.S. Mail  
Mail Stop 4720

August 3, 2009

John M. Radak  
Chief Financial Officer  
Quidel Corporation  
10165 McKellar Court  
San Diego, CA 92121

**Re: Quidel Corporation**  
**Form 10-K for the fiscal Year Ended December 31, 2008**  
**Filed February 27, 2009**  
**File No. 000-10961**

Dear Mr. Radak:

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

Sincerely,

Jeffrey P. Riedler  
Assistant Director