

Mail Stop 6010

May 2, 2006

Mr. Robert McCullough  
Chief Financial Officer  
Molecular Diagnostics, Inc.  
414 N. Orleans St., Suite 502  
Chicago, IL 60610

**Re: Molecular Diagnostics, Inc.**  
**Form 10-KSB for the year ended December 31, 2004**  
**File No. 000-00935**

Dear Mr. McCullough,

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant