

Via Facsimile and U.S. Mail  
Mail Stop 6010

April 11, 2007

Mr. William J. Motto  
Chairman and Chief Executive Officer  
Meridian Bioscience, Inc.  
3471 River Hills Drive  
Cincinnati, OH 45244

**Re: Meridian Bioscience, Inc.**  
**Form 10-K for Fiscal Year Ended September 30, 2006**  
**File No. 0-14902**

Dear Mr. Motto:

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

Sincerely,

James Atkinson  
Branch Chief