

Via Facsimile and U.S. Mail  
Mail Stop 6010

October 12, 2006

Mr. Kim D. Blickenstaff  
Chairman of the Board and Chief Executive Officer  
Biosite Incorporated  
9975 Summers Ridge Road  
San Diego, California 92121

**Re: Biosite Incorporated**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Form 10-Q for the Three Months Ended March 31, 2006**  
**File No. 000-21873**

Dear Mr. Blickenstaff:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief