



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

December 9, 2010

Mr. Kevin J. Bratton  
Strategic Diagnostics Inc.  
111 Pencader Drive  
Newark, Delaware 19702

**Re: Strategic Diagnostics Inc**  
**Form 10-K for the fiscal year ended December 31, 2009**  
**Filed March 26, 2010**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 19, 2010**  
**File No. 0-22400**

Dear Mr. Bratton:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Cash  
Accounting Branch Chief