

MAIL STOP 3561

December 19, 2006

Mr. Robert Hagemann
Senior Vice President and Chief Financial Officer
Quest Diagnostics, Inc.
1290 Wall Street West
Lyndhurst, NJ 07071

Re: Quest Diagnostics, Inc.
Form 10-K for Fiscal Year Ended December 31, 2005
Filed February 28, 2006
Form 10-Q for Fiscal Quarter Ended June 30, 2006
Filed July 31, 2006
File No. 1-12215

Dear Mr. Hagemann:

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

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Emerging Growth Companies