

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