UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

October 20, 2008
(Date of earliest event reported)

LABORATORY CORPORATION OF AMERICA HOLDINGS

(Exact Name of Registrant as Specified in its Charter)

DELAWARE	**1-11353**	**13-3757370**
(State or other jurisdiction of Incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)

358 SOUTH MAIN STREET, BURLINGTON, NORTH CAROLINA	**27215**	**336-229-1127**
(Address of principal executive offices)	(Zip Code)	(Registrant's telephone number including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

ITEM 7.01. Regulation FD Disclosure

On October 20, 2008, Laboratory Corporation of America® Holdings (LabCorp®) (NYSE: LH) (the “Company”) responded to the Food and Drug Administration's warning letter issued to LabCorp® dated September 29, 2008. A copy of the letter of response by the Company is attached as Exhibit 99.1.

Exhibits

99.1 Letter of Response by Laboratory Corporation of America to the Food and Drug Administration dated October 20, 2008

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Laboratory Corporation of America Holdings
(Registrant)

Date: October 20, 2008

By: /s/F. Samuel Eberts III
F. Samuel Eberts III, Senior Vice President
and Assistant Secretary

Exhibit 99.1

VIA E-MAIL AND REGULAR MAIL

October 20, 2008

Steven I. Gutman, M.D., M.B.A.
Director
Office of In Vitro Diagnostic Device Evaluation and Safety
Center for Devices and Radiological Health
Food and Drug Administration
2098 Gaither Road, HFZ-440
Rockville, MD 20850

Re: OvaSure™ - Ovarian Cancer Testing Service for High-Risk Women

Dear Dr. Gutman:

We are writing to you in response to the Warning Letter issued to Laboratory Corporation of America ("LabCorp") dated September 29, 2008.

The OvaSure™ test that is the subject of the Warning Letter is performed at a laboratory that is licensed under the Clinical Laboratory Improvement Amendments ("CLIA"). LabCorp is a CLIA-certified high-complexity testing laboratory. The OvaSure™ test meets all applicable CLIA regulatory requirements. LabCorp bears full responsibility under CLIA for the performance of its tests, including OvaSure™, and independently validates its tests on an ongoing basis. The testing service developed by LabCorp and all subsequent changes to standard operating procedures for OvaSure™ were rigorously validated pursuant to CLIA requirements.

LabCorp does not agree with the assertion in the Warning Letter that OvaSure™ is a medical device subject to regulation under the Federal Food, Drug, and Cosmetic Act ("FDC Act"). As we have previously stated, we believe that laboratory developed assays are not medical devices within the meaning of the FDC Act and that they are not subject to regulation as medical devices.

We also do not agree that our interactions with Yale University provide FDA any basis for exercising jurisdiction over the test. LabCorp has licensed intellectual property from Yale University; we did not purchase any products or materials from Yale. Yale's role in LabCorp's test is limited to licensing to LabCorp certain intellectual property. Yale has no control, contractual or otherwise, to influence the development, methodology, validation, performance characteristics, use, distribution or any other aspects of LabCorp's testing service.

Cooperative agreements between laboratories and academic researchers are prevalent. Many tests currently offered by laboratories were initially developed by academic research centers; these tests rely heavily on the research performed by leaders in their respective disciplines. Licensing agreements permit this research to be translated into innovative diagnostic test services, while providing academic centers with critical funding to continue their ground breaking research. Restricting the ability of laboratories to utilize information and knowledge generated by academic researchers will have a negative impact on the availability of diagnostic tests that offer substantial health care benefits to patients and health care professionals. We are also unaware of any basis – and the Warning Letter cites none – for asserting that a laboratory assay is a device under the FDC Act because the laboratory allegedly did not establish the specifications for materials that the laboratory purchased from a third party vendor.

LabCorp is an industry leader in responsible scientific innovation. We are deeply concerned that the unprecedented position FDA has advanced in its Warning Letter will limit the dissemination of information and expertise, and will stifle the ability of laboratories to provide innovative diagnostic tests. Nevertheless, LabCorp is committed to positive and responsible relationships with regulatory agencies. Accordingly, despite our disagreement with FDA over this test offering, LabCorp will voluntarily discontinue offering the OvaSure™ test effective October 24, 2008.

LabCorp continues to believe that OvaSure™ offers significant health benefits to women. We therefore request a meeting with you and your staff to discuss our testing service and the associated regulatory issues. LabCorp will be contacting you shortly to schedule this meeting.

If you have any further questions regarding this matter, please feel free to contact me.

Sincerely,

/s/ F. Samuel Eberts III
F. Samuel Eberts III
Senior Vice President & General Counsel