



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

Mail Stop 6010

December 19, 2008

Via U.S. Mail

Mr. Andrew I. Sealfon
Chief Executive Officer
Repro-Med Systems, Inc.
24 Carpenter Road
Chester, NY 10918

**RE: Repro-Med Systems, Inc.
 Item 4.01 Form 8-K
 Filed December 10, 2008
 File No. 0-12305**

Dear Mr. Sealfon.:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief