UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 10-QSB/A
AMENDMENT NO. 2

[X] QUARTERLY REPORT PURSUANT TO SECTION 13 or 15(d) OF THE SECURITIES ACT OF 1934

For the quarterly period ended MAY 31, 2007

Commission File Number 0-12305

REPRO-MED SYSTEMS, INC.
(Exact name of registrant as specified in its charter)

NEW YORK	13-3044880
(State or other jurisdiction of incorporation or organization)	(IRS Employer Identification No.)

24 CARPENTER ROAD, CHESTER, NY	10918
(Address of principal executive offices)	(Zip Code)

Registrant's telephone number, including area code (845) 469-2042

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes (X) No ( )

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date.

Class	Outstanding at May 31, 2007
Common stock, $.01 par value	32,754,286 shares

EXPLANATORY NOTE

The Company files this Amendment No. 2 to Form 10-QSB for the quarter ended May 31, 2007 to provide the disclosures required by Item 307 and Item 308(c) of Regulation S-B. This disclosure is provided under ITEM 7. CONTROLS AND PROCEDURES.

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PART I PAGE

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REPRO-MED SYSTEMS, INC.
BALANCE SHEETS

<CAPTION>

ASSETS

	MAY 31, 2007 (UNAUDITED)	FEBRUARY 28, 2007 (AUDITED)
<S>	<C>	<C>
CURRENT ASSETS:		
Cash	$ 83,456	$ 99,421
Accounts Receivable less allowance for doubtful accounts of $21,981 and $21,950 for May 31, 2007 and February 28 2007 respectively ...	181,516	214,446
Inventory	461,916	489,738
Prepaid Expenses	25,618	10,310
TOTAL CURRENT ASSETS	752,506	813,915
PROPERTY & EQUIPMENT, less accumulated depreciation of $1,081,051 and $1,066,329 for May 31, 2007 and February 28, 2007, respectively	207,649	220,515
OTHER ASSETS:		
Patents, net of accumulated amortization of $79,923 and $78,675 for May 31, 2007 and February 28, 2007 respectively	42,099	40,588
Goodwill, net of accumulated amortization of $5,618 and $5,528 for May 31, 2007 and February 28, 2007, respectively	8,519	8,609
Security Deposit	28,157	54,802
TOTAL OTHER ASSETS	78,775	103,999
TOTAL ASSETS	$ 1,038,930	$ 1,138,429

LIABILITIES AND STOCKHOLDERS' (DEFICIT)

CURRENT LIABILITIES		
Notes payable to related parties	$ 67,023	$ 71,274
Accounts Payable	443,235	443,440
Accrued Expenses	55,915	46,179
Accrued Interest	46,727	44,565
Current Portion of capital lease obligations	-	617
Accrued Preferred stock dividends	44,000	44,000
Accrued payroll and related taxes	18,385	9,408
TOTAL CURRENT LIABILITIES	675,285	659,483
OTHER LIABILITIES		
Capital lease obligations, less current	-	-

Deferred capital gain	264,156	269,776
Long-term debt - notes payable	855,000	855,000
TOTAL OTHER LIABILITIES	1,119,156	1,124,776
TOTAL LIABILITIES	$ 1,794,441	$ 1,784,259
STOCKHOLDERS' DEFICIT		
Preferred Stock, 8% cumulative, liquidation value $100,000, $0.01 par value, 2,000,000 shares authorized, 10,000 shares issued and outstanding 2007 and 2006, respectively	100	100
Common Stock, $0.01 par value, 50,000,000 shares authorized, 32,754,286 and 31,033,286 issued and outstanding at May 31, 2007 and February 28, 2007, respectively	327,543	310,333
Additional paid-in Capital	2,664,378	2,612,748
Accumulated deficit	(3,605,532)	(3,427,011)
	(613,511)	(503,830)
Less: Treasury Stock, 2,275,000 shares at cost at May 31, 2007 and February 28, 2007 respectively	(142,000)	(142,000)
TOTAL STOCKHOLDERS' DEFICIT	(755,511)	(645,830)
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	$ 1,038,930	$ 1,138,429

See Accompanying Notes to Financial Statements

</TABLE>

REPRO-MED SYSTEMS, INC.
STATEMENT OF OPERATIONS
UNAUDITED

	FOR THE THREE MONTHS ENDING MAY 31, 2007	2006
NET SALES	$ 397,417	$ 347,725
COST AND EXPENSE		
Cost of goods Sold	199,606	150,310
Selling, general and administrative	261,504	285,939
Research and development	13,753	10,065
Depreciation and amortization	16,061	19,213
TOTAL COSTS AND EXPENSES	490,924	465,527
NET OPERATING LOSS	(93,507)	(117,802)
OTHER INCOME/(EXPENSES)		
Stock based compensation to obtain loan financing	(68,840)	(70,050)
Interest Expense	(16,685)	(19,462)
Interest and Other Income	512	-
TOTAL OTHER INCOME/(EXPENSE)	(85,013)	(89,512)
NET LOSS	$ (178,520)	$ (207,314)
NET LOSS PER COMMON SHARE (BASIC AND DILUTIVE)	$ (0.01)	$ (0.01)
WEIGHTED AVERAGE COMMON SHARES OUTSTANDING	32,193,090	29,012,286

See Accompanying Notes to Financial Statements

REPRO-MED SYSTEMS, INC
STATEMENT OF CASH FLOWS
UNAUDITED

	FOR THE THREE MONTHS ENDING MAY 31, 2007	2006
CASH FLOWS FROM OPERATING ACTIVITIES		
Net Loss	$(178,520)	$(207,314)
Adjustments to reconcile net loss to net cash used in operating activities:		
Stock based Compensation to obtain loan financing	68,840	70,050
Depreciation and amortization	16,061	19,213
Deferred capital gain - building lease	(5,620)	(5,620)
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	32,930	42,833
(Increase) decrease in inventory	27,822	(24,595)
(Increase) decrease in prepaid expense	(15,308)	(3,476)
Increase (decrease) in accounts payable	(205)	33,683
Increase (decrease) in accrued payroll and related taxes	8,977	-
Increase (decrease) in accrued expense	9,736	7,704
Increase (decrease) in accrued interest	2,162	-
NET CASH USED IN OPERATING ACTIVITIES	(33,127)	(67,522)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(1,856)	-
Additional patent costs	(2,760)	-
Security Deposits	26,646	-
NET CASH USED IN INVESTING ACTIVITIES	22,030	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Notes payable	-	47,701
Proceeds from note payable to related party	(4,251)	-
Payments on capitalized lease obligations	(617)	(3,136)
NET CASH USED IN FINANCING ACTIVITIES	(4,868)	44,565
NET DECREASE IN CASH AND CASH EQUIVALENTS	(15,965)	(22,957)
CASH AND CASH EQUIVALENTS-BEGINNING OF YEAR	99,421	26,753
CASH AND CASH EQUIVALENTS-END OF YEAR	$ 83,456	$ 3,796
Cash paid during the year for:		
Interest	16,685	19,462

See Accompanying Notes to Financial Statements

REPRO-MED SYSTEMS, INC.
NOTES TO THE FINANCIAL STATEMENTS
UN-AUDITED

BASIS OF PRESENTATION

The accompanying unaudited condensed financial statements have been prepared in accordance with generally accepted accounting principles for interim financial statements and with instructions to Form 10-QSB. Accordingly, they do not include all of the information and disclosures required for annual financial statements. These financial statements should be read in conjunction with the financial statements and related footnotes for the year ended February 28, 2007 included in the Form 10-KSB for the year then ended.

In the opinion of the Company's management, all adjustments (consisting of normal recurring accruals) necessary to present fairly the Company's financial position as of May 31, 2007 and the results of operations and cash flows for the three-month period ended May 31, 2007 and 2006 have been included.

The results of operations for the three-month period ended May 31, 2007, are not necessarily indicative of the results to be expected for the full year. For further information, refer to the financial statements and footnotes thereto included in the Company's Form 10-KSB as filed with the Securities and Exchange Commission for the year ended February 28, 2007.

STOCKHOLDERS' EQUITY/NOTES PAYABLE

In connection with the Company's convertible notes, the Company is obligated to issue four shares of its common stock each year for each dollar of principal borrowed. As of May 31, 2007 the Company is obligated to issue an additional 1,721,000 shares for previously executed note agreements. Such shares have been considered as issued for purposes of financial reporting.

GOING CONCERNS

As shown in the accompanying financial statements, the Company incurred a net loss of $178,520 during the three-months ended May 31, 2007 and has an accumulated deficit of $3,605,532. Additionally, for the three-months ending May 31, 2007, the Company had working capital of $77,221. The Company is seeking to raise additional working capital through debt or equity channels and is working with outside distributors to increase its market share in the European and U.S. markets for its products. However, even if the Company does raise capital through debt or equity channels or increases its sales through new strategies, there can be no assurance that the net proceeds of the capital raised or the revenue generated from the new marketing strategies will be sufficient to enable it to develop business to a level where it will generate profits and cash flows from operations.

These matters raise substantial doubt about the Company's ability to continue as a going concern. However, the accompanying financial statements have been prepared on a going concern basis, which contemplates the realization of assets and satisfaction of liabilities in the normal course of business. These financial statements do not include any adjustments relating to the recovery of the recorded assets or the classification of the liabilities that might be necessary should the Company be unable to continue as a going concern.

RELATED PARTY LOANS

The President of the Company has advanced the Company $100,000 under a demand loan which bears interest at the rate of 8%. This note has been approved by the Board of Directors. The President has agreed to extend the maturity date to March 30, 2009. Additionally, included in current liabilities are notes payable to related parties of $67,023. Included in this amount is $65,023 to the President of the Company and $2,000 to the former Controller. The $65,023 to the President represents short-term advances that are secured by certain customer accounts receivable. The $2,000 to the former controller is currently past due and bears interest at the rate of 2% over prime.

PART I ITEM 2.

MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

This Quarterly Report on Form 10-QSB contains certain "forward-looking" statements (as such term is defined in the Private Securities Litigation Reform Act of 1995) and information relating to us that are based on the beliefs of the management, as well as assumptions made by and information currently available. Our actual results may vary materially from the forward-looking statements made in this report due to important factors such as, recent operating losses, uncertainties associated with future operating results, unpredictability related to Food and Drug Administration regulations, introduction of competitive products, limited liquidity, reimbursement related risks, government regulation of the home health care industry, success of the research and development effort, market acceptance of FREEDOM60(R), availability of sufficient capital to continue operations and dependence on key personnel. When used in this report, the words "estimate," "project," "believe," "anticipate," "intend," "expect" and similar expressions are intended to identify forward-looking statements. Such statements reflect current views with respect to future events based on currently available information and are subject to risks and uncertainties that could cause actual results to differ materially from those contemplated in such

forward-looking statements. Readers are cautioned not to place undue reliance on these forward-looking statements, which speak only as of the date hereof. These statements involve risks and uncertainties with respect to the ability to raise capital to develop and market new products, acceptance in the market place of new and existing products, ability to penetrate new markets, our success in enforcing and obtaining patents, obtaining required Government approvals and attracting and maintaining key personnel that could cause the actual results to differ materially. Repro-Med does not undertake any obligation to release publicly any revision to these forward-looking statements to reflect events or circumstances after the date hereof or to reflect the occurrence of unanticipated events.

THREE MONTHS ENDED MAY 31 2007 VS. 2006
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Total sales increased by 14.3% ($49,692) from $347,725 to $397,417 for the three-month period ending May 31, 2007.

Net Income/(Loss) from operations shows a Loss of $93,507 for the three-months ending May 31, 2007 as compared to a loss of $117,802 for the same quarter in 2006 and represents a total improvement of $24,295 quarters over quarter.

Sales of the FREEDOM60(R) Syringe Infusion System and related accessories increased 59.5% domestically in the first quarter ending May 31, 2007 as compared to the same period in 2006. This increase is due to the increased sales for use with immune globulin and antibiotics along with worked of our performance and costs being communicated throughout the industry. However, sales of RES-Q-VAC(R) and related accessories declined 5% and 15.4%, respectively in the domestic and international markets in the first quarter ending May 31, 2007 with an overall decline of 10.3% from 159,168 to 142,787. This decline is primarily caused by foreign competition continuing to penetrate market place.

Net Loss for the Quarter was $178,520, which includes $68,840 in stock, based compensation, as compared to the previous quarter loss of $207,314, which included stock, based compensation of $70,050. Gross Profit decreased to 50% from 57% last year for the same period. This increase is attributed in part to two clinical trials of the pump which occurred this quarter and in which we have incurred salary and material expenses that are not offset by sales revenue in the first quarter but has been recognized in the second quarter. Do to increase demand more sterilization cycles were required to meet customer delivery dates which increased production costs. Tubing sets increased 50.6% over last year to 32,950 sets from 21,881 set as the same time May 31, 2006. Lastly we also believe that this margin is skued due to expediting customer sales that would have been included in the first quarter and actually shipping them at the end of the year. Selling, General and Administrative Expense (SG&A) decreased $24,435 from 285,939 to 261,504 quarter over quarter 2007 vs. 2006. Research and Development increased slightly $3,688.

Interest expense decreased $2,777 to $16,685 from $19,462 as a result of the company paying off high interest on demand bank notes and capital leases.

LIQUIDITY AND CAPITAL RESOURCES
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Non-cash expenses for depreciation and amortization along with stock-based compensation offset a net loss of $178,520. For the Quarter ending May 31,2007 Net Cash from Operations was ($93,507) as compared with ($117,802) for the prior year. This increase is due primarily to managements cost controls related to Selling and General and Administrative Expense.

We continue to seek funds to enhance our marketing efforts substantially and for other corporate purposes, although there is no assurance that such funding can be obtained, or obtained at terms acceptable to us. Substantial resources have been directed into the marketing efforts during the past year which produced an increase in new RES-Q-VAC(R) customers and new FREEDOM60(R) users. We are aware of the delay between marketing and the resulting sales in our medical markets. Furthermore, new customers tend to purchase smaller initial quantities, and since a major portion of our income stream is derived from the use of disposable supplies, it may take several months for the full impact of new customers to be reflected in our sales performance.

We believe we are continuing to enhance a new customer base for our products. With the current capital we have, and if sales continue to meet the Company's targets, which we expect but cannot assure, we believe that we will have sufficient resources to meet our obligations for the next twelve months. However, if these sales do not continue to develop to our expectations, and if new funding does not become available, then our viability could be in question (see going concerns). We remain cautiously optimistic that, at a minimum, these new sales will meet our expectations and needs for the coming year.

FREEDOM60(R)
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The FREEDOM60(R) Syringe Infusion Pump is designed for ambulatory medication infusions. Ambulatory infusion pumps are most prevalent in the home care market. Other potential applications for the FREEDOM60(R) are pain control, the infusion of specialized drugs such as IgG, and chemotherapy. The home infusion therapy market is comprised of approximately 4,500 sites of service, including local and national organizations, hospital-affiliated organizations, and national home infusion organizations, and produces approximately $4.5 Billion in revenue annually (Ref: www.nhianet.org). With insurance reimbursement in a severe decline, there is a tremendous need for a low-cost, effective alternative to electronic and expensive disposable IV administration devices for the home care and nursing home market.

The FREEDOM60(R) provides a high-quality delivery to the patient at costs similar to gravity and is targeted for the home health care industry, patient emergency transportation, and for any time a low-cost infusion is required.

For the home care patient, FREEDOM60(R) is an easy-to-use lightweight mechanical pump using a 60cc syringe, completely portable, cost effective and maintenance free, with no batteries to replace and no cumbersome IV pole. For the infusion professional, FREEDOM60(R) delivers precise infusion rates and uniform flow profiles providing consistent transfer of medication. A Form 510(k) Pre-market Notification for initial design of the FREEDOM60(R) as a Class II device was approved by the FDA in May 1994.

The Company also designed and manufactured the FREEDOM60(R)-FM, an enhanced version of the FREEDOM60(R) which contains an electronic flow monitor system that provides occlusion and end of infusion alarm. This product is directed at nursing homes, hospitals and pediatric ambulatory applications where alarms are generally required for nursing acceptance. Nurses also appreciate being able to visualize the drug volume by reading the scale on the syringe.

We have expanded the use of the FREEDOM60(R) to cover most antibiotics including the widely used and somewhat difficult to administer vancomycin. We have also found a following for FREEDOM60(R) for use in treating thalissemia with the drug desferal. In Europe we found success in using the FREEDOM60(R) for pain control, specifically post-operative epidural pain administration. Our European market also uses the FREEDOM60(R) for chemotherapy.

The FREEDOM60(R) use for Primary Immune Deficiency by injecting immune globulin (IgG) under the skin as a subcutaneous administration has seen increased usage over the past year. This method has provided patients with vastly improved quality of life with much fewer unpleasant side effects over the traditional intravenous route. The FREEDOM60(R) is an ideal system for this administration since the patient is able to self-medicate at home, the pump is easily configured for this application, and the FREEDOM60(R) is the lowest cost infusion system available in a heavily cost constrained market. Also due to its safe, limited and controlled pressure system, the Freedom60 adjusts automatically to the patient's needs providing a reliable and comfortable administration for these patients.

Repro-Med Systems' objective is to build a product franchise with FREEDOM60(R) and the sale of patented disposable tubing sets. FREEDOM60(R) uses rate-controlled tubing with standard slide clamp and luer-lock connector on the patient end. Our patented syringe disc connector insures that only the Company's FREEDOM60(R) tubing sets will function with the pump. Non-conforming tubing sets, without the patented disc connector, are ejected from the pump to prevent the danger of an overdose or runaway pump from injuring the patient.

THE MARKET FOR INFUSION PUMPS & DISPOSABLES

The ambulatory market has been rapidly changing due to reimbursement issues. Insurance reimbursement has drastically reduced the market share of high-end electronic type delivery systems as well as high-cost disposable non-electric devices, providing an opportunity for the FREEDOM60(R). The Freedom60 was reclassified by the Centers for Medicare and Medicaid on May 21, 2007 for use under code E0779 which increases the reimbursement for the Freedom60 for all billable syringe pump applications approved by Medicare.

We believe market pressures have moved patients to low-cost gravity system or IV push where the drug is pushed into the vein directly from a syringe. This is a low-cost option but has been associated with complications and considered by many to be a high-risk procedure. Thus, the overall trend has been towards syringe pumps due to the low-cost of disposables. FREEDOM60(R)-FM addresses the largest market segments with the lowest cost alarm syringe pump system.

In order to receive more favorable Medicare reimbursement for our FREEDOM60(R) Syringe Infusion System, we had submitted a formal request for a HCPCS coding verification with the Statistical Analysis Durable Medical Equipment Regional Carrier (SADMERC). On May 21, 2007 we received a notification from CMS (Centers for Medicare & Medicaid Services) that the Freedom 60(R) had been re-reviewed for Medicare billing. It was the determination that the Medicare HCPCS code(s) to bill the four Durable Medical Regional Carries (DMERCs) should be: E0779 Ambulatory infusion pump, mechanical, reusable, for infusion 8 hours or greater. The new coding provides for a substantial increase in reimbursement for providers using an infusion pump for authorized users under Part B of Medicare. Current approved uses under Medicare include among others, subcutaneous immune globulin, antivirals, antifungals, and chemotherapeutics.

RES-Q-VAC(R)
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The RES-Q-VAC(R) Emergency Airway Suction System, is a lightweight, portable, hand-operated suction device that removes fluids from a patient's airway by attaching the RES-Q-VAC(R) pump to various proprietary sterile and non-sterile single-use catheters sized for adult and pediatric suctioning. The one-hand operation makes it extremely effective and the product is generally found in emergency vehicles, hospitals and wherever portable aspiration is a necessity, including backup support for powered suction systems. The disposable features of the RES-Q-VAC(R) reduce the risk of contaminating the health professional from HIV or SARS when suctioning a patient or during post treatment cleanup. All of the parts that connect to the pump are disposable.

We recently introduced a new version of the RES-Q-VAC with the addition of a portable LED white light, which attaches to the canister assembly. The light is fully malleable and can direct light during operations when lighting is poor or at night. We have begun marketing the new system with a national master distributor and will introduce the new product to the international community during the second quarter.

A critical component and advantage of the RES-Q-VAC(R) is the Full Stop Protection(R), (FSP(R)) a recently patented filtering system that both prevents leakage and over-flow of the aspirated fluids, even at full capacity, and traps all air and fluid borne pathogens and potentially infectious materials within the sealable container. This protects users from potential exposure to disease and contamination. The Full Stop Protection(R) meets the requirement of the Occupational Safety and Health Administration as described below. The Company has received a letter from OSHA confirming that the RES-Q-VAC(R) with the Full Stop Protection(R) falls under the engineering controls of the Blood borne Pathogen regulation and that the Products use would fulfill the regulatory requirements.

We have also added new connectors to our pediatric catheters, which allow them to connect directly to the adult containers with FSP(R). These connectors allow pediatric suctioning with the benefit of the Full Stop Protection(R) device as well as with sterile catheters. Many infants are born with contagious diseases and the new system eliminates this concern among paramedics during an emergency delivery.

A critical advantage of our RES-Q-VAC(R) airway suction system is versatility. With the addition of Full Stop Protection(R), we created specific custom RES-Q-VAC(R) kits for various vertical markets:

Emergency Medicine - we make several special kits for emergency use, which contain all the catheters necessary to treat adults as well as infants or children. These first responder kits are generally non-sterile. We also have special attachments available for the advanced paramedic to treat patients who are intubated.

Respiratory - in-home care, long term care, situations requiring frequent suctioning such as cystic fibrosis patients, patients with swallowing disorders, elderly, patients on ventilators and with tracheostomies all benefit from the portability, cost and performance of the RES-Q-VAC(R). In hospitals, the RES-Q-VAC(R) provides emergency back up due to power loss or breakdown of the wall suction system.

Hospital Use - for crash carts, the emergency room, patients in isolation, moving patients throughout the hospital (e.g., from ICU to Radiology) and backup for respiratory, RES-Q-VAC(R) is available sterile with Full Stop Protection(R) for the ultimate in performance and to meet all the OSHA regulations and CDC guidelines for use in treating patients in isolation, and in any location. Hospitals are required under the EMTALA regulations to provide emergency treatments to patients anywhere in the primary facility and up to 250 yards away. The RES-Q-VAC insures full compliance with these regulations and helps minimize unfavorable outcomes and potential lawsuits there from. We provide special hospital kits, which are fully stocked to meet all hospital applications for both adult and pediatric.

Nursing homes, hospice, sub-acute - we provide special configurations for dining areas, portable suctioning for outside events and travel. Chronic suction can be accommodated with RES-Q-VAC(R), which can be left by the bedside for rapid use during critical times.

Dental applications - we offer a version of the RES-Q-VAC(R), called DENTAL-EVAC(R) which addresses the needs of oral surgeons for emergency back up suction during a procedure. DENTAL-EVAC(R) is supplied with the dental suction attachments such as saliva ejector and high volume evacuator.

Military Applications -Due to its lightweight, portability, and rapid deployment, we believe that the RES-Q-VAC(R) is ideal for any military situation. In addition, rapid, aggressive, and repeated suctioning best treats exposure to chemical weapons of mass destruction such as Sarin. We believe that the RES-Q-VAC(R)'s compact size, powerful pump, and full protection of the user from any contamination, gives us a competitive edge in this market.

RES-Q-VAC(R) is sold domestically and internationally by emergency medical device distributors. These distributors generally sell to the end user and advertise these products in relevant publications and in their catalogs.

TRADE SHOWS
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We continue to support our products at several trade shows. In June 2007, we attended the National Home Infusion Association Show in Orlando, Fl to exhibit our FREEDOM60(R). We are also scheduled to attend the IDF Show in St. Louis MO in July 2007.

PART II - OTHER INFORMATION
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ITEM 1. LEGAL PROCEEDINGS
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We are, from time to time, subject to claims and suits arising in the ordinary course of business, including claims for damages for personal injuries, breach of management contracts and employment related claims.

One of our sales employees who resigned in 2006 has undertaken a lawsuit, which he claims, is for commissions earned. We have agreed to mediation have settle

this matter.

ITEM 2. CHANGES IN SECURITIES AND USE OF PROCEEDS
- ---

None

ITEM 3. DEFAULTS UPON SENIOR SECURITIES
- ---

None

ITEM 4. SUBMISSION OF MATTERS TO A VOTE OF SECURITY HOLDERS
- ---

No matters were submitted to a vote of security holders of the Company during the quarter ended May 31, 2007.

ITEM 5. OTHER INFORMATION
- ---

None

ITEM 6. EXHIBITS AND REPORTS ON FORM 8-K
- ---

(a) Exhibits

31.1 Certification of Chief Executive Officer and Principal Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002

32.1 Certification of Chief Executive Officer and Principal Financial Officer Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

(b) Reports on Form 8-K

None

ITEM 7. CONTROLS AND PROCEDURES
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Evaluation of Disclosure Controls and Procedures

An evaluation was performed under the supervision and with the participation of our management, including our Chief Executive Officer, or CEO, acting as Chief Financial Officer, or CFO, and the Chief Operating Officer, or COO, of the effectiveness of our disclosure controls and procedures (as defined in Rule 13a-15(e) under the Exchange Act) as of May 31, 2007. Based on that evaluation, our management, including our CEO/CFO and COO, concluded that our disclosure controls and procedures are effective to ensure that information required to be disclosed by us in reports that we file or submit under the Exchange Act is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms, and is accumulated and communicated to our management, including our CEO/CFO and COO, to allow timely decisions regarding required disclosure.

Changes in Internal Control Over Financial Reporting

There has been no change in our internal control over financial reporting (as defined in Rule 13a-15(f) under the Exchange Act) during the three months ended May 31, 2007 that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

SIGNATURES

Pursuant to the requirements of Section 13 or 15 (d) of the Securities Exchange Act of 1934 the Registrant has duly caused this report to be signed on its behalf by the undersigned; thereunto duly authorized.

REPRO-MED SYSTEMS, INC.

/s/ Andrew I. Sealfon March 17, 2008
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Andrew I. Sealfon, President, Treasurer,
Chairman of the Board, Director, and
Chief Executive Officer

EXHIBIT 31.1

CERTIFICATION PURSUANT TO
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Andrew I. Sealfon, certify that:

1. I have reviewed Amendment No. 2 to the Form 10-QSB of Repro-Med Systems, Inc. (the "Report");

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the small business issuer as of, and for, the periods presented in this report;

4. The small business issuer's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the small business issuer and have:

(a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the small business issuer, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) evaluated the effectiveness of the small business issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

(c) disclosed in this report any change in the small business issuer's internal control over financial reporting that occurred during the small business issuer's most recent fiscal quarter (the small business issuer's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the small business issuer's internal control over financial reporting; and

5. The small business issuer's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the small business issuer's auditors and the audit committee of the small business issuer's board of directors (or persons performing the equivalent functions):

(a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the small business issuer's ability to record, process, summarize and report financial information; and

(b) any fraud, whether or not material, that involves management or other employees who have a significant role in the small business issuer's internal control over financial reporting.

Date: March 17, 2008

/s/ Andrew I. Sealfon
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Andrew I. Sealfon
Chief Executive Officer and
Principal Financial Officer

EXHIBIT 32.1

CERTIFICATION PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the amended Quarterly Report of Repro-Med Systems, Inc. (the "Company") Amendment No. 2 to Form 10-QSB for the period ending May 31, 2007, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Andrew I. Sealfon, Chief Executive Officer and Principal Financial Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge and belief:

(1) the Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) the information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

/s/ Andrew I. Sealfon
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Andrew I. Sealfon
Chief Executive Officer and
Principal Financial Officer

March 17, 2008