

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 10-QSB

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

For the quarterly period ended MAY 31, 2008

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 (IRS Employer
incorporation or organization) 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, 2008
-----	-----
Common stock, \$.01 par value	34,829,286 shares

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REPRO-MED SYSTEMS, INC.
BALANCE SHEETS

<CAPTION>

MAY 31, FEBRUARY 29,
2008 2008

(UNAUDITED)

<S>

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ASSETS

CURRENT ASSETS:

Cash	\$ 133,315	\$ 95,561
Accounts Receivable less allowance for doubtful accounts of \$24,935 and \$26,115 at May 31, 2008 and February 29, 2008, respectively	325,607	297,206
Inventory	574,704	551,032
Prepaid Expenses	35,307	44,392
	-----	-----

Total Current Assets 1,068,933 988,191

PROPERTY & EQUIPMENT, less accumulated depreciation of
\$1,143,570 and \$1,126,612 at May 31, 2008 and
February 29, 2008, respectively 218,719 235,677

OTHER ASSETS:

Patents, net of accumulated amortization of \$83,788 and \$82,590 at May 31, 2008 and February 29, 2008, respectively	42,640	44,354
Goodwill	8,609	8,609
Security Deposit	28,156	28,156
	-----	-----

Total Other Assets 79,405 81,119

TOTAL ASSETS \$ 1,367,057 \$ 1,304,987

The accompanying notes are an integral part of these financial statements.

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REPRO-MED SYSTEMS, INC.
BALANCE SHEETS (CONTINUED)

<CAPTION>

MAY 31, FEBRUARY 29,
2008 2008

(UNAUDITED)

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LIABILITIES AND STOCKHOLDERS' (DEFICIT)

CURRENT LIABILITIES

Note payable to financial institution	\$ 398,306	\$ 400,000
Note payable - current portion	4,025	4,293
Notes payable to related parties - current portion	15,000	15,000
Deferred capital gain - current portion	22,481	22,481
Accounts payable	333,241	342,433
Accrued expenses	64,906	53,180
Accrued interest	65,890	63,590
Accrued preferred stock dividends	52,000	52,000
Accrued payroll and related taxes	20,104	18,594
Warranty liability	62,194	62,194
Customer deposits	-	5,180
	-----	-----
Total Current Liabilities	1,038,147	1,038,945
OTHER LIABILITIES		
Note payable - less current portion	31,544	32,250
Notes payable to related parties - less current portion	394,000	394,000
Deferred capital gain less current portion	219,195	224,815
	-----	-----
Total Other Liabilities	644,739	651,065
	-----	-----
Total Liabilities	1,682,886	1,690,010
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 at		
May 31, 2008 and February 29, 2008	100	100
Common Stock, \$0.01 par value, 50,000,000 shares		
authorized, 34,829,286 shares issued and outstanding		
at May 31, 2008 and February 29, 2008	348,293	348,293
Additional paid-in Capital	2,850,504	2,846,094
Accumulated deficit	(3,372,726)	(3,437,510)
	-----	-----
	(173,829)	(243,023)
Less: Treasury Stock, 2,275,000 shares at cost at		
May 31, 2008 and February 29, 2008	(142,000)	(142,000)
	-----	-----
Total Stockholders' Deficit	(315,829)	(385,023)
	-----	-----
Total Liabilities and Stockholders' Deficit	\$ 1,367,057	\$ 1,304,987
	=====	=====

The accompanying notes are an integral part of these financial statements.

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REPRO-MED SYSTEMS, INC.
STATEMENTS OF OPERATIONS (UNAUDITED)

<CAPTION>

FOR THE THREE MONTHS ENDED

MAY 31, MAY 31,
2008 2007

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NET SALES

	\$ 699,976	\$ 397,417
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Costs and Expenses

Cost of goods Sold	248,715	199,606
Selling, general and administrative	353,412	261,504
Research and development	3,305	13,753
Depreciation and amortization	18,156	16,061
	-----	-----
Total Costs and Expenses	623,588	490,924
	-----	-----

Net Operating Income (Loss)	76,388	(93,507)
Other Income (Expenses)		
Interest Expense	(11,604)	(85,525)
Interest and Other Income	-	512
Total Other Income (Expenses)	(11,604)	(85,013)
INCOME (LOSS) BEFORE PROVISION FOR INCOME TAXES	64,784	(178,520)
PROVISION FOR INCOME TAXES	-	-
NET INCOME (LOSS)	64,784	(178,520)
PREFERRED STOCK DIVIDENDS	-	-
NET INCOME (LOSS) AVAILABLE TO COMMON STOCKHOLDERS'	\$ 64,784	\$ (178,520)
NET INCOME (LOSS) PER COMMON SHARE AVAILABLE TO COMMON STOCKHOLDERS'	\$ 0.01	\$ (0.01)
WEIGHTED AVERAGE COMMON SHARES OUTSTANDING	34,829,286	32,193,090

The accompanying notes are an integral part of these financial statements.

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REPRO-MED SYSTEMS, INC.
STATEMENTS OF CASH FLOWS (UNAUDITED)

<CAPTION>

FOR THE THREE MONTHS ENDED

MAY 31, MAY 31,
2008 2007

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CASH FLOWS FROM OPERATING ACTIVITIES

Net Income (Loss)	\$ 64,784	\$(178,520)
Adjustments to reconcile net income (loss) to net cash from operating activities:		
Stock based compensation	-	68,840
Interest charged to additional paid-in capital ...	4,410	-
Depreciation and amortization	18,156	16,061
Deferred capital gain - building lease	(5,620)	(5,620)
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	(28,401)	32,930
(Increase) decrease in inventory	(23,672)	27,822
(Increase) decrease in prepaid expenses	9,085	(15,308)
(Increase) decrease in security deposits	-	26,646
Increase (decrease) in accounts payable	(9,192)	(205)
Increase (decrease) in accrued expenses	11,726	9,734
Increase (decrease) in accrued interest	2,300	2,162
Increase (decrease) in accrued payroll and related taxes	1,510	8,977
Increase (decrease) in customer deposits	(5,180)	-

NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES 39,906 (6,481)

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for property and equipment	-	(1,856)
Reduction in patents	516	-
Payments for patents	-	(2,760)

The accompanying notes are an integral part of these financial statements.

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REPRO-MED SYSTEMS, INC.
STATEMENTS OF CASH FLOWS (UNAUDITED) (CONTINUED)

<CAPTION>

FOR THE THREE MONTHS ENDED

MAY 31, MAY 31,
2008 2007

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CASH FLOWS FROM FINANCING ACTIVITIES

Net payments on note payable to financial institution	\$ (1,694)	\$ -
Payments on note payable	(974)	-
Payments on note payable to related parties	-	(4,251)
Payments on capitalized lease obligations	-	(617)
	-----	-----
NET CASH USED IN FINANCING ACTIVITIES	(2,668)	(4,868)
NET INCREASE (DECREASE) IN CASH	37,754	(15,965)
CASH BEGINNING OF YEAR	95,561	99,421
	-----	-----
CASH END OF YEAR	\$ 133,315	\$ 83,456
	=====	=====

Supplemental Information

Cash paid during the year for:

Interest \$ 4,894 \$ 16,685

The accompanying notes are an integral part of these financial statements.

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REPRO-MED SYSTEMS, INC.
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2008

BASIS OF PRESENTATION

The accompanying unaudited interim condensed financial statements as of May 31, 2008 and for the three months ended May 31, 2008 and 2007 have been prepared in accordance with generally accepted accounting principles in accordance with instructions to Form 10-QSB. Accordingly, they do not include all of the information and disclosures required by accounting principles generally accepted in the United States of America for complete financial statement presentation. In the opinion of the Company's management, the financial statements contain all adjustments (consisting of normal recurring accruals) necessary to present fairly the Company's financial position as of May 31, 2008 and the results of operations and cash flows for the three months ended May 31, 2008 and 2007. The results of operations for the three months ended May 31, 2008, are not necessarily indicative of the results to be expected for the year ending February 28, 2009. These interim financial statements should be read in conjunction with the financial statements and notes thereto of the Company and management's discussion and analysis of financial condition and results of operations included in the Company's Annual Report for the year ended February 29, 2008, as filed with the Securities and Exchange Commission on Form 10-KSB.

STOCKHOLDERS' EQUITY/NOTES PAYABLE TO RELATED PARTIES

During the three months ended May 31, 2008, \$4,410 of interest accruing on a note payable to related party was charged to additional paid-in capital.

RECLASSIFICATIONS

Certain amounts in the February 29, 2008 and May 31, 2007, financial statements have been reclassified to conform to the presentation used in the May 31, 2008, financial statements.

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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 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 2008 VS. 2007

Net profit for the quarter ended May 31, 2008 is \$64,784 as compared to a loss of \$178,520 for the same quarter in 2007 and represents a total improvement of \$243,304 (136%) quarter over quarter. This improvement resulted from an overall increase in sales quarter over quarter of 76% from \$397,417 to \$699,976 and stock based compensation which was paid in the previous year's quarter of \$68,840 which was fully paid off before February 29, 2008 and therefore was not incurred during the current quarter.

Sales of the FREEDOM60(R) Syringe Infusion System and related accessories increased 146% domestically in the first quarter ending May 31, 2008 as compared to the same period in 2007. This continued increase is due to the sales for use with immune globulin and antibiotics. It is also assisted by the improved word of the Freedom60 performance and cost benefits spreading through out the industry. Sales of RES-Q-VAC(R) and related accessories increased overall 39% in the current quarter over previous quarter from \$142,787 to \$198,692. Much of the RES-Q-VAC increase was due to a solid improvement of 73% in international sales which occurred during this period.

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Our Gross Profit margin for the current quarter was 64% as compared with last year's quarter of 49%. This improvement is primarily due to increased sales improving our efficiency and is in line with the 61.7% reported in our annual report for the year ending February 29, 2008. Selling, General and Administrative Expense (SG&A) increased by \$91,908 from \$261,504 to \$353,412 quarter over quarter 2008 vs. 2007 due to increased marketing including advertising, trade shows and travel expenses. Research and Development decreased by \$10,448 primarily from timing issues related to a quarterly report.

Interest expense decreased \$5,081 to \$11,604 from \$16,685 as a result of the company paying off high interest stock based compensation which was replaced with a significantly lower interest simple loan.

LIQUIDITY AND CAPITAL RESOURCES

Net profit for the quarter ended May 31, 2008 was \$64,784 as compared to a loss of \$178,520 for the same quarter in 2007 primarily as result of our improved sales performance. For the Quarter ending May 31,2008. Net Cash from Operations was \$39,907 as compared with \$(6,481) for the prior year. This increase is due primarily to increased sales and certain cost controls related to Selling and General and Administrative Expense.

In January of 2008 we were notified by The Trade Adjustment Assistance Program of the Trade Department that our application for a grant of \$150,000 was approved for use to assist us with marketing, ISO and regulatory affairs, and new product development. The grant matches the company on a 50-50 basis thereby reducing our costs for these new programs in half. The Trade Adjustment Assistance Program is a United States Government program to help manufacturing firms adjust to foreign business competition. The program is authorized by the Trade Act of 1974 and is administered by the U. S. Department of Commerce. The program operates through Trade Adjustment Assistance Centers located across the United States. The New York State area is served by the New York State Trade Adjustment Assistance Center (NYS TAAC). The NYS TAAC is affiliated with the Research Foundation of the State University of New York at Binghamton.

In raising capital beginning in February 2004, the Company issued promissory notes in the total amount of \$432,000. These five-year promissory notes paid 2% over prime plus four shares of common stock per year for every year the loan was in place. The loans were fully satisfied by the end of February 2008 and replaced with a simple loan secured with an interest rate set at prime on February 21st, 2008.

We believe we are continuing to enhance a new customer base for our products. We have experienced an increase in sales and cash flow during this past quarter and past year. With these increases and the capital we currently have, we will continue to meet or exceed the company's financial goals. If the sales continue to increase at the current rate, which we feel confident of but cannot assure, we believe we will have sufficient resources to meet our financial obligations for the next twelve months from our cash flow alone.

FREEDOM60(R)

The FREEDOM60 uses an innovative "engine" to create a constant pressure drive system which we believe results in substantially greater safety, reliability, and an overall higher quality infusion than other devices on the market - all at a lower cost. The basic drive mechanism used in the FREEDOM60 represents the first of a line of products, which we intend to develop to broaden the product applications and appeal.

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

Proprietary technology employed in the FREEDOM60 uses constant pressure to administer drugs. FREEDOM60 avoids an important problem faced by electronic pumps currently on the market which employ constant flow mechanisms that result in potentially dangerous, high pressures placed on indwelling catheters or subcutaneous needles placed under the skin. In order to protect the patients, these pumps must contain an overpressure sensor to shut the pump off when a potentially threatening pressure is detected. Some of these electronic pumps will generate extremely high pressures exceeding 70psi before the over pressure system will activate. Also with these systems, the alarm can be falsely triggered, and the administration halted until a health professional can verify

that the infusion is in fact safe and the pump may be reactivated. In either case, the patient is at risk from damaging pressures or not receiving the medication required.

Other unsafe conditions of conventional equipment include runaway administrations; overdose due to programming errors or pump failure, and over pressure resulting in burst blood vessels or failed internal access devices. The expanded use of the FREEDOM60 demonstrates that the FREEDOM60 eliminates these potential outcomes and insures a safe, constant, controlled infusion. Electronic devices will increase infusion pressure while attempting to continue an infusion at the programmed rate, while the FREEDOM60's design maintains a safe constant pressure and thereby automatically reduces the flow rate accordingly if any problems of administration occur.

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) is used for the treatment of Primary Immune Deficiency by injecting immune globulin (IgG) under the skin as a subcutaneous administration. 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.

We have surmised and have recently confirmed anecdotally that the Freedom60 system because of its constant safe pressure design is the ideal technology to infuse IgG medication regardless of cost. IgG is quite viscous, and the Freedom60 will adjust automatically to patient tissue saturation, preventing complications at the administration sites which include pain, swelling, redness and possible tissue damage. Competitive electronic devices, which are also used for this indication, generally deliver higher and quite possibly harmful pressures, and will reach occlusion pressures, which will frequently cause the electronic pumps to shut down prior to completing the drug delivery.

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For routine intravenous deliveries, the FREEDOM60(R) provides a high-quality delivery to the patient at costs similar to a gravity drip system and is targeted for the home health care industry, patient emergency transportation, and for any time a safe, consistent, and low-cost infusion is required.

THE MARKET FOR INFUSION PUMPS & DISPOSABLES

The primary market for the FREEDOM60 is the home care patient. For home care, the FREEDOM60 is ideal because it is completely portable, lightweight and easy-to-use. The mechanical pump acts on a 60cc syringe and is cost effective and maintenance free. It requires no electric, no batteries and no cumbersome IV pole. For the infusion professional, FREEDOM60 delivers precise infusion rates and uniform flow profiles providing consistent transfer of medication. A Form 510k Pre-market Notification for the design of the FREEDOM60 as a Class II device was approved by the FDA in May 1994.

We continue to expand the application in home care for the Freedom60 for the treatment of Primary Immune Deficiency using a subcutaneous administration of immune globulin better known as SCIG therapy. This disease may affect some 500,000 people in the USA and is reportedly under diagnosed. Previously IgG was solely administered using a conventional intra-venous system, however; the subcutaneous route of administration has seen increased usage over the past year with the introduction of an FDA approved IgG for this application. This method has provided patients with vastly improved quality of life with much fewer unpleasant side effects over the traditional intravenous route.

Additional applications for the FREEDOM60(R) include pain control, chemotherapeutics and the infusion of specialized drugs such as the widely used and somewhat difficult to administer vancomycin. We have found a following among

providers of the FREEDOM60(R) for use in treating thalissemia with the drug desferal, and in Europe found it is being used for pain control, specifically post-operative epidural pain administration 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 generates 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.

IMPORTANCE OF INSURANCE REIMBURSEMENT TO FREEDOM60 SALES

The ambulatory market has been rapidly changing due to reimbursement issues. The denial of insurance reimbursement has drastically reduced the market share of high-end competitors with electronic type delivery systems as well as high-cost disposable non-electric devices, providing an opportunity for the FREEDOM60(R). We challenged the previous Freedom60 reimbursement for Medicare by requesting a coding verification for the Freedom60 with the Centers for Medicare and Medicaid services (CMS). The Freedom60 was reclassified by CMS 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. In June 2007 Medicare issued a letter of clarification stating in part:

"The Freedom60 Syringe Infusion Pump is the only allowable pump to be billed with the Subcutaneous Immune Globulin (SCIG). The code for this pump for dates of service 1/1/00 - 5/16/07 is E0780. For dates of service on or after 5/17/07 the correct code is E0779 per SADMERC. The items being billed must be supported by corresponding documentation. All other pumps or modifiers will result in a denial".

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At this time we believe we are the only Medicare approved device for SCIG.

DISTRIBUTION CHANNELS FOR THE FREEDOM60

We have qualified and trained a new distributor in Finland who plans to engage other sub-distributors for sales of the Freedom60 in Scandinavia. They have placed their first order, and we are making arrangements to further train their staff and the other sub-distributors in that region. We also have been informed that the Freedom60 has been approved in Peru and we will begin training a distributor in that country as well.

We have engaged the services of an experienced infusion marketing person to assist us in setting up distribution channels in the United States and abroad. He is a seasoned professional who is assisting us to find, qualify and train regional distributors in the infusion market.

RES-Q-VAC(R)

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 and the general public from infectious diseases such as HIV and 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 updated version called RES-Q-VAC ULTRA which comes with our FSP filter, new pediatric connectors, new graduated canister, new adult catheters, and new convenient carry pouch. It is also available with a patent pending, fully malleable, portable LED white light source which is attached to the top of the canister system and provides illumination for the medical professional during night time or low light conditions.

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 prevents both 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 healthcare providers as well as the general public from potential exposure to disease and contamination.

On April 29, 2003, the Centers for Disease Control (CDC) issued additional guidelines for the control of SARS (Sudden Acute Respiratory Syndrome), which requires all suction systems to have filtration equivalent to a HEPA filter to prevent the spread of this disease. At the current time, we believe that the RES-Q-VAC(R) with Full Stop Protection(R) is the only portable device to comply with the CDC directives.

With the new connectors added to our pediatric catheters, which allow them to connect directly to the adult canisters with FSP(R), enable 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.

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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 light weight, portability, and rapid deployment, we believe that the RES-Q-VAC(R) is ideal for any military situation. In addition, exposure to chemical weapons of mass destruction such as Sarin is best treated by rapid, aggressive, and repeated suctioning. 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.

We are planning a direct sales effort into the hospital market and continue our effort into nursing homes working with a national distributor and by direct sales to penetrate this market. Due to power outages, hurricanes such Katrina and other disasters; there is interest for the RES-Q-VAC for these markets. In the hospital, the RES-Q-VAC is used on crash carts, emergency room, patients in isolation, for tracheotomy patients and to meet new hospital regulations such as

EMTALA. Hospitals also are cognizant of infectious disease control and we continue to make them aware of our Full Stop Protection(R) filter, which protects the users from any contamination from overflow and traps all pathogens inside the suction container. This feature is also a requirement of the

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Occupational Safety and Health Administration under OSHA 29CFR 1910.1030 - Occupational Exposure to Blood borne Pathogens. The RES-Q-VAC(R) is the only hand-held non-electric suction system with sterile catheters for infants, large catheters for adults, and meets the intent of the OSHA requirements with the Full Stop Protection(R). The Company has received a letter from OSHA confirming that the Full Stop Protection(R) falls under the engineering controls of the Blood borne Pathogen regulation and therefore would be required by any employer of medical personnel to protect their employees from potentially infectious materials. The Centers for disease control have issued Guidelines for medical personnel for the treatment of patients with SARS, which include the recommendation to employ suction devices containing HEPA type filtration on the output to prevent the spread of this disease. We believe RES-Q-VAC(R) is the only hand-held portable suction system, which meets this requirement.

TRADE SHOWS

In this quarter ended May 31, 2008, we attended numerous tradeshow for Freedom60 including NHIA (National Home Infusion Association) from March 9 to 11 held in Phoenix, AZ and AAAAI (American Academy of Allergy, Asthma and Immunology) from March 15 to 17 held in Philadelphia. We also met with nurses in Philadelphia for a training session March 28 and 29 and with Critical Care in April about the Freedom60 and its use with subcutaneous administration of immunoglobulin. During this time we also made plans to attend Medica in Dusseldorf, Germany from November 19 to 22.

For RES-Q-VAC we attended EMS Today in Baltimore from March 28 to 30.

PART II - OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS

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 reigned in 2006 had undertaken a lawsuit in which he claimed was for commissions earned. Based on the actual sales performance during that time period, we believed this lawsuit was without merit. However, we agreed to mediation to settle this matter and avoid additional legal expenses. A settlement was negotiated in the amount of \$30,000 payable over 20 months and has been recorded in our financial statements during the year ended February 29, 2008.

ITEM 2. CHANGES IN SECURITIES AND USE OF PROCEEDS

None

ITEM 3. DEFAULTS UPON SENIOR SECURITIES

None

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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, 2008.

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 2002

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

ITEM 7. INTERNAL CONTROLS AND PROCEDURES

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, 2008. Based on that evaluation, our management, including our CEO/CFO and COO, concluded that our disclosure controls and procedures are not 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 a 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, 2008 that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting. We determined that we had certain deficiencies for which we have taken corrective action by replacing a senior member of our accounting staff, and by seeking an outside consulting relationship to provide management with additional oversight of accounting operations.

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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 July 21, 2008

Andrew I. Sealfon, President, Treasurer,
Chairman of the Board, Director, and
Chief Executive Officer

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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 the Form 10-QSB of Repro-Med Systems, Inc. (the "Report") for the quarter ended May 31, 2008.

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: July 21, 2008

/s/ Andrew I. Sealfon

Andrew I. Sealfon, President, Treasurer,
Chairman of the Board, Director, 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 Quarterly Report of Repto-Med Systems, Inc. (the "Company") Form 10-QSB for the period ending May 31, 2008, 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

Andrew I. Sealfon, President, Treasurer,
Chairman of the Board, Director, Chief Executive Officer
and Principal Financial Officer

July 21, 2008