



DIVISION OF
CORPORATION FINANCE

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

April 14, 2022

James E. Besser
Chief Executive Officer
Modular Medical, Inc.
16772 W. Bernardo Drive
San Diego, California 92127

Re: Modular Medical, Inc.
Registration Statement on Form S-3
Filed April 8, 2022
File No. 333-264193

Dear Mr. Besser:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Dillon Hagius at 202-551-7967 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Lawrence Metelitsa, Esq.